



CITY OF NORTH POLE *Alaska*

REGULAR CITY COUNCIL MEETING Monday, April 15, 2013

**Committee of the Whole – 6:30 p.m.
Regular City Council Meeting – 7:00 p.m.**

COUNCIL MEMBERS

Richard Holm -Alt. Dep. Mayor Pro Tem	488-1776
Sharron Hunter-Mayor Pro Tem	488-4282
Thomas McGhee	455-0010
Derrick Nelson	378-8207
Michelle Sikma -Dep. Mayor Pro Tem	378-5778
Preston Smith	488-8824

MAYOR

Bryce Ward – 488-7314

CITY CLERK

Kathy Weber, MMC 488-8583

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance to the US Flag**
 - National Anthem sung by NPMS
3. **Invocation**
4. **Approval of the Agenda**
5. **Approval of the Minutes**
6. **Communications from the Mayor**
7. **Council Member Questions of the Mayor**

Proclamation

Kayla Heindrichs

8. **Communications from Department Heads, Borough Representative and the City Clerk**

9. Ongoing Projects Report

10. Citizens Comments (Limited to Five (5) minutes per Citizen)

11. Old Business

None

12. New Business

- a. Cooperative agreement between the U.S. Army Corps of Engineers and the City of North Pole, Alaska for the provision of law enforcement services
- b. Ordinance 13-04, an ordinance amending Title 4, Chapter 4.08, Sales Tax
- c. Ordinance 13-05, and ordinance amending Title 4, Revenue and Finance, Chapter 4.04, Fiscal Year, and introducing Section 4.04.030 General Fund Capital Project Fund, 4.04.040 General Fund Vehicle and Heavy Equipment Fleet Fund, and 4.04.050 Utility Department Vehicle and Heavy Equipment Fleet Fund
- d. Ordinance 13-06, an ordinance amending Title 2, Chapter 2.36 Pay, of the Personnel Code

13. Council Comments

14. Adjournment

The City of North Pole will provide an interpreter at City Council meetings for hearing impaired individuals. The City does require at least 48 hours notice to arrange for this service. All such requests are subject to the availability of an interpreter. All City Council meetings are recorded on CD. These CD's are available for listening or duplication at the City Clerk's Office during regular business hours, Monday through Friday, 8:00 a.m. to 5:00 p.m. or can be purchased for \$5.00 per CD. The City Clerk's Office is located in City Hall, 125 Snowman Lane, North Pole, Alaska.

**Committee of the Whole – 6:30 P.M.
Regular City Council Meeting – 7:00 P.M.**

A regular meeting of the North Pole City Council was held on Monday, April 1, 2013 in the Council Chambers of City Hall, 125 Snowman Lane, North Pole, Alaska.

CALL TO ORDER/ROLL CALL

Mayor Ward called the regular City Council meeting of Monday, April 1, 2013 to order at 7:00 p.m.

There were present:

Mr. Holm

Ms. Hunter

Mr. McGhee

Mr. Nelson

Ms. Sikma

Mr. Smith

Mayor Ward

Absent/Excused

PLEDGE OF ALLEGIANCE TO THE U.S. FLAG

Pledge of Allegiance led by Mayor Ward

National Anthem sung by NPMS – Brandon Antesberger, Desteny Dawley, Taylor Hendricks, Mary Whipple

INVOCATION

Invocation was given by Preston Smith

APPROVAL OF AGENDA

Mr. McGhee moved to Approve the Agenda of April 1, 2013

Seconded by Ms. Sikma

Discussion

None

PASSED

YES – 7 – Hunter, Sikma, Holm, Smith, Nelson, McGhee, Ward

NO – 0

Absent – 0

APPROVAL OF MINUTES

Mr. McGhee moved to Approve the minutes of March 18, 2013

Seconded by Mr. Holm

Discussion

None

PASSED

YES:

NO:

Absent:

COMMUNICATIONS FROM THE MAYOR

Friday March 22nd was the first ‘Muffins with the Mayor’ and it was a success. We had about 15 people attend and many stayed for some great conversation. The public is encouraged to attend every third Friday of the month from 7am-9am in Council Chambers!

The Legislature has shifted into overdrive and has begun to burn the midnight oil. We have many things on the docket and hope our legislators are up to the task. For more information please contact our Legislative office (LIO) at 907-452-4448

Next Monday the 8th at 6PM in the Council Chambers there will be a workshop on our revenues and taxes. I am strongly requesting council members please attend. Thank you to the council for a productive workshop last week.

The 4th of July Festivities planning will begin next month. The meeting dates are as follows

CHANGE (April 9th), April 22nd, May 13th, May 28th, June 10th, June 24th and July 2nd. All meetings will be in the Council Chambers at 6PM. Please come if you want to be involved. We only have 7 meetings to plan this event.

National Lemonade day is coming up on May 11th 2013. The City of North Pole is going to issue one day permits to our young entrepreneurs free of charge for this wonderful event.

Encourage your young people to participate. For more info visit:

(<http://alaska.lemonadeday.org>)

Last Friday was the Military Banquet put on by the Fairbanks Chamber of Commerce. North Pole was present and we hosted Sgt. Major Lewis and his wife. Thank you to all of our service men and women.

COUNCIL MEMBER QUESTIONS OF THE MAYOR

None

**COMMUNICATIONS FROM DEPARTMENT HEADS, BOROUGH
REPRESENTATIVE AND THE CITY CLERK**

Police Department, Chief Dutra

- Reminder – DEA national drug take back will be held April 22nd. Old prescription drugs can be dropped off at the police station.
- Just returned from Anchorage on the Incident Command training. They are type 1 teams and come in and manage disasters in communities and bring order to chaos. Both chiefs were able to tour the state EOC.
- Both officers in the Academy are #1 and #2 and he is very proud of them. They will be finished in about 4 weeks.

Fire Department, Chief Lane

- None

Director of City Services, Bill Butler

Building Department

- No new building permits issued since last Council meeting
- Borough appears to be progressing to construction of library this season

Public Works

- Major roads like Santa Claus Lane, 5th, 8th, Old Richards Highway, St. Nicholas Drive are beginning to lose the worst of their ice
 - If warm temperatures continue will start hard pack removal later this week on City roads
- Request for Bids for backhoe will be released April 3 and will close on April 29
 - Hope to make a recommendation at the May 6 Council meeting of a competitive bid

Utility Department

- Request for Bids for wireless communication connection between well house and water treatment plant will close next Tuesday and hope to recommended a contractor at April 15 Council meeting
- Plan to release the Request for Bids for the sewer lining project next week
 - Expect to close bidding first week of May and make a recommendation to Council on April 20th meeting
 - Hope construction will begin in June
- Contracted for an appraisal of the two parcels of State land adjacent to the waste water treatment plant
 - Hope to have appraisal results by May 20 Council meeting
 - First step in acquiring the land—need to know if the price is reasonable related to Utility's long term needs

- Must pay market value
- State will finance the land over 20 years if the City is interested in purchasing the land

Natural Gas Utility Board

- Utility board is in a period of anticipation waiting for major State actions...
- Governor's initiative to fund liquefaction, trucking, storage and distribution
- Regulatory Commission decision of Certificate of Need

City Accountant, Lisa Vaughn

- None

Borough Representative

- None

City Clerk

- Alaska USA Insurance, the brokers for our medical insurance, will be here on Friday, April 12th at 9:00 to a basic "self insurance" training session with Mayor Ward so that he can be better prepared for the health plan renewal coming up in June.
- We received our foil imprints today with the 60th Anniversary on them. We also have a few pens imprinted with the 60th Anniversary on them also.
- Reminder that Mayor is having a Council Workshop on Monday, April 8, 2013 from 6:00 – 8:00 p.m. You will be receiving an Ordinance with the personnel changes tomorrow morning along with the agenda.

ONGOING PROJECTS

None

CITIZENS COMMENTS

Robert Bradley, 3940 Birch Lane North Pole, AK

Mr. Bradley had concerns with the safety and use of ATV's and snowmachines in the North Pole area. He asked the council to limit the use of them on the city streets and highways. He would like to see more patrolling in the area.

Mr. McGhee asked if he was aware of state statute that regulates ATV's. He stated that council can make a decision to make the law more stringent in the city limits.

Dawn Murphy, FCVB

Packets with the 2012 audit were distributed to council members and Ms. Murphy stated that there were no material weaknesses or deficiencies. Also included in the packet were the top 10 travel destinations of which Fairbanks is named at the #2 destination to visit in the United States in 2013 by Lonely Planet, the leading travel guidebook publisher and website. FCVB will hold

their annual banquet on April 20, 2013 at the Princess Lodge and council members should be receiving their invitations in the mail shortly.

OLD BUSINESS

None

NEW BUSINESS

DISPUTE UTILITY BILL BY ANTHONY ETTARI IN THE AMOUNT OF \$1231.95

Mr. Butler came forward and gave an explanation of the protocol when a leak is detected at a residence. After a meter reading is done, if there is a leak, Ms. Fogarty will send out a notice to the owner to inform them of the problem. Mr. Bottles, the property manager, was reached and was informed that the leak needed to be corrected. The utility department, upon arriving at the residence, did a profile of how much water was leaking. Mr. Bottles corrected the problem when notified of the situation. The utility department did not see any evidence of a sink hole, mud, or water/ice on the property where 95,000 gallons of water went through the meter.

Mr. Smith asked if there was a circulation pump.

Mr. Butler said there was no heat on in the house for some time according to the manager and circulation pumps are not required.

Ms. Hunter asked where 400 gallons of water per hour would go.

Mr. Butler said that if a tap was open or a toilet was running or a pipe was broken, that 400 gallons per minute could go through and would probably freeze under the trailer. Mr. Hollis did not provide any evidence, pictures, etc. to prove that the water did not go down the drain.

Ms. Hunter asked the timeframe of this event.

Mayor Ward said that Ms. Fogarty had talked with him at 11:00 a.m. and the water was shut off at 7:00 p.m. It was not until later that Mr. Hollis came in and said that there was a leak.

Mr. Holm asked if we normally look for that evidence or was it the homeowners responsibility.

Mr. Butler said that the Utility Department wasn't going in to look for a leak and didn't go in to inspect but to look at the meter. The responsibility falls to the homeowner to bring evidence to council in order to ask forgiveness for the utility bill.

Mr. Holm asked if we can shut the water off.

Mr. Butler said that we can not shut the water off and that the owner needs to shut it off under the home. If there is a serious situation the utility department will call the police and enter the home to shut the water off if the homeowner can not be reached or is out of town. Mr. Butler stated that there was no proof provided by the owner that the pipes had been fixed and that the ground would be frozen under the trailer and therefore would be ice on the ground.

Hollis Bottles, 912 23rd Ave, Fairbanks, AK

Mr. Bottles stated that he is the property manager of the residence. He said that 95,000 gallons of water leaked under the trailer and that it did not go into the City sewer system and went into a hole under the trailer. He would like to get some kind of relief from this \$3,200 bill.

Mr. McGhee asked where the leak was.

Mr. Bottles stated that the break was in the main line and that the meter was broken due to being frozen.

Mr. Holm asked if there was some way for the tenant to get pictures of the damage or some kind of proof.

Mr. Bottles said that he told the tenant to shovel dirt under the trailer and into the hole.

Mr. Smith asked if the owner was able to do a payment plan for this bill.

Mr. Bottles said the average bill is 4000-5000 gallons of water per month. He said there is no way 95,000 gallons of water could run through there.

Ms. Sikma asked if he filled the hole in or if there was someone who could go in and check it out.

Mr. Bottles said that if the City wanted to send someone underneath the trailer that would be fine but he wasn't going under there.

Ms. Sikma asked how the pipe was repaired if the tenant couldn't get in there.

Mr. Bottles said the tenant did get under there and that it was a plastic pipe that was broken and has been fixed since then.

Public Comment

None

Mr. McGhee *moved to* Deny financial assistance to Mr. Ettari in the amount of \$1,231.95 for the sewer portion of his utility bill

Seconded by Mr. Smith

Discussion

Mr. McGhee said that the tenant didn't prove that 95,000 gallons of water didn't go through the meter.

Ms. Hunter said that there is a cost to the water and that when the council forgives a bill, the rest of the residents have to pay for that water. She said that an extended payment plan may be in order.

Mr. Smith said that he would also like to see a payment plan for the resident do it would be easier for them to pay it back to the City.

Mr. Holm said that the City's policy is that when there is no proof offered or any willingness to take any pictures, and that 95,000 gallons would have been a lot of water, that he is in favor of the motion.

Mr. Nelson said that without any proof of any negligence on the owners part that we couldn't grant relief.

Ms. Sikma said she regrets his situation but without proof that she agrees with the rest of the council.

Mr. McGhee said he has a Jacuzzi that holds 475 gallons of water and he can fill it within 3 hours off of the tap in his bathroom. It's not uncommon to use that much water.

Mr. Ward said it was Mr. Bottles responsibly to come forward with evidence that the water didn't go down the drain. By code, the owner must provide proof or pay the cost of the water. If he can come back with roof then the city may be able to forgive a portion of it . It is a cost to our utility rate payers.

PASSED

YES: 7 – Hunter, Sikma, Holm, Smith, Nelson, McGhee, Ward

NO: 0

Absent: 0

EXECUTIVE SESSION

Mr. McGhee *moved to* adjourn into Executive Session to discuss City of North Pole vs Heather Burns on sales tax issues.

Seconded by Ms. Sikma

Mayor Ward brought the meeting back to order at 8:50 p.m.

Mr. McGhee *moved to* direct the Mayor to file with a collection agency and hold the sales tax debt until the date of statute of limitations.

Seconded by Mr. Holm

PASSED

YES: 7 – Hunter, Sikma, Holm, Smith, Nelson, McGhee, Ward

NO: 0

Absent: 0

COUNCIL COMMENTS

Mr. Holm – Good Evening.

Mr. Smith – Hopes everyone had a good Easter and enjoy the rest of the week.

Mr. Nelson – Happy April Fool's Day!

Mr. McGhee – thanked the Bradley's for coming in and Phil Zastrow for attending. He would like to know why the Fire Dept was here tonight. Just a reminder to council, that they have the power to help the police to enforce the ATV's in the City. He asked everyone to be responsible with ATV's. Glad sodium chloride went down. Be safe.

Ms. Hunter – thanked NPMS for doing the National Anthem. She also thanked Mr. Bradley and is concerned about the 4 wheelers and young children with parents that don't have enough safety awareness to be doing that. She would hate to have the city face a death due to ATV's in the city. She thanked Mr. McGhee for bringing this to our attention and other safety issues.

Ms. Sikma – no comment

Mayor Ward – thanked NPMS for singing the anthem and to let him know. He is happy about the public involvement and all the input at the council workshop and their efforts.

ADJOURNMENT

Mr. McGhee adjourned the meeting at 8: 56 p.m.

Seconded by Ms. Sikma

The regular meeting of April 1, 2013 adjourned at 8:56 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, April 15, 2013.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

Office of the Mayor
City of North Pole

Proclamation

WHEREAS, Kayla Heinrichs is in the 1st grade at North Pole Elementary School and is the daughter of John & Sheridan Heinrichs of North Pole; and

WHEREAS, Kayla is a well organized student and a positive role model for her peers; and

WHEREAS, Kayla enjoys reading, writing, and math. She loves learning and motivating others; and

WHEREAS, Kayla is taking piano lessons and loves art; and

WHEREAS, Kayla is a member of the Church of Jesus Christ of Latter Day Saints and actively volunteers with her Mom to assist with service projects; and

WHEREAS, the City of North Pole desires to recognize the outstanding students in the community.

NOW, THEREFORE I, Bryce J. Ward, Mayor of the City of North Pole, do hereby proclaim Kaya Heinrichs:

The North Pole City Council

"Student of the Month"

For the Month of April, 2013



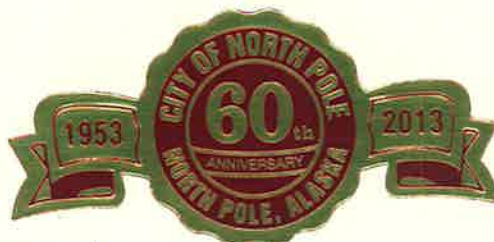
A blue ink signature of Bryce J. Ward.

Bryce J. Ward, Mayor

ATTEST:

A blue ink signature of Kathryn M. Weber.

Kathryn M. Weber, MMC
North Pole City Clerk





**North Pole Police Dept.
125 Snowman Ln.
North Pole, AK 99705**

**Chief Steve Dutra
Phone: 907-488-8459
Fax: 907-488-5299**

April 9, 2013

To: North Pole City Council

Re: 2013 Chena River Law Enforcement Contract

I would like to request that the City Council approve the US Corp of Engineers Chena River law enforcement agreement for 2013 in the amount of \$80,589.44.

This year's agreement is similar to previous years and covers the costs associated with providing one full time law enforcement officer from NPPD for the period between May 1, 2013 and September 30, 2013. This covers approximately 22 weeks of continuous law enforcement service.

This contract has been in place since the 90's and is vital to the security plans for the U.S. Corps of Engineers Chena River Flood Control Project. This contract covers a patrol officer's loaded wages for 864 regular hours, 40 hours of possible overtime, 928 hours of vehicle costs and 24 hours of holiday pay.

If you have any questions regarding this agreement please feel free to contact me.

Thank you for your time.

A handwritten signature in blue ink, appearing to read "Steve Dutra", is written over a faint, stylized star graphic.

Chief Steve Dutra

COOPERATIVE AGREEMENT BETWEEN THE U.S. ARMY CORPS OF
ENGINEERS AND THE CITY OF NORTH POLE, ALASKA FOR THE PROVISION
OF LAW ENFORCEMENT SERVICES

APPENDIX A
2013 PLAN OF OPERATION FOR LAW ENFORCEMENT SERVICES
AT THE CHENA RIVER FLOOD CONTROL PROJECT

TASK ORDER 01-2013

1. INTRODUCTION

In the interest of public safety and security, the City of North Pole, Alaska (**Cooperator**) will provide law enforcement services on U.S. Army Corps of Engineers (**Corps**) managed lands and waters within the Chena River Flood Control Project as described below. The Corps has proprietary jurisdiction over all Project lands and waters in accordance with Federal regulations contained within Title 36, Code of Federal Regulations, Part 327. Law enforcement cooperative agreements (LECA) with states or their political subdivisions are authorized by Engineer Regulation 1130-2-550, Chapter 7, to help provide a safe and healthful environment for public use at Corps water resource development projects. Concurrent patrol and enforcement by both the Corps and the Cooperator is the most effective means of assuring a safe environment for public use at the Chena River Flood Control Project.

2. DESCRIPTION OF WORK AREA

The work area covered by this task order includes all accessible Corps managed public lands and waters contained within the boundaries of the Project (Attachment 1). Most, but not all, patrol work will be in those areas receiving the greatest use to maximize visibility and effectiveness. These areas include the Project entrance road corridor, dam structure and outlet works, bicycle trail, visitor kiosk, Piledriver Slough access areas, Bathing Beauty Hole, Moose Creek Bluff, Tanana groin road and silt blanket portion of the floodway.

The Chena Lakes Recreation Area (*Lake Park and River Park*), leased to and managed by the Fairbanks North Star Borough (FNSB), **is not included in this Task Order**; however, this will not preclude the Cooperator from independently entering these areas in extreme emergencies. The Cooperator may, at no expense to the Corps, provide backup support to the Alaska State Troopers (AST) responding to other than extreme emergencies in the leased parks pursuant to state or local authority. **The FNSB is expected to call AST for all law enforcement within the Chena Lakes Recreation Area since they (the FNSB) are not a party to the original LECA or this Task Order.**

3. PERIOD OF SERVICES

Regularly scheduled patrols shall begin no earlier than May 1, 2013 and shall end no later than September 30, 2013. This period covers approximately 22 weeks of continuous service from the Cooperator.

4. NORMAL LEVEL OF SERVICE

There is currently no scheduled law enforcement service provided at the Project. The Alaska State Troopers make infrequent visits to the Project and respond to emergencies if available. The FNSB has no law enforcement powers or organization.

5. TASKS

a. The Cooperator shall provide one or more state certified law enforcement officers, with jurisdictional authority to enforce State laws on the Project, to perform an average of 40 hours of patrol work each week during the service period. The total number of hours worked under this task order shall not exceed 872 hours, regular time; 40 hours, overtime; and 24 hours, holiday time.

1. Patrol work will be performed by one law enforcement officer using the Cooperator's law enforcement vehicle, the Corps' all-terrain vehicles, patrol boat and by foot. The primary emphasis of these patrols will be on accident prevention, emergency services to Project visitors, and the enforcement of state laws. Maximum visibility of the Cooperator is desired to encourage voluntary compliance with laws and regulations. Liberal use of verbal and written warnings for minor infractions is encouraged; enforcement actions are to be undertaken as necessary.

2. The Cooperator shall generally provide services from Thursday through Monday each week. Service on Tuesday and Wednesday will generally not be required except for holidays falling on these days for which holiday wages will be paid. If Corps requested work for individual officer exceeds 40 hours in one week, overtime will be paid.

3. Patrol work shall usually coincide with the daily period of greatest use of the Project by visitors. Except for special circumstances or as otherwise directed by the Corps, the Cooperator is expected to begin work no earlier than 1000 and finish no later than 2400 each day. Within this general coverage window, the Corps will allow maximum flexibility in the Cooperator's daily schedule. Should inclement weather, equipment down time or other conditions beyond the control of the Cooperator reduce the patrol on a particular day, the lost time may be made up on another day when additional work is considered necessary. The cooperator is encouraged to rotate starting points and work hours so as not establish a predictable patrol pattern.

b. The Cooperator shall operate traffic radar on the primary Project access road as necessary to measure and control traffic speed along the road and prevent accidents.

6. DAILY LAW ENFORCEMENT LOG

The Cooperator shall maintain a daily activity log recording all incidents, accidents, visitor assists and public contacts, including warnings or citations issued. It is particularly important that any work (to include emergency responses and assists to AST) performed within the **Chena Lakes Recreation Area** (Lake and River Parks), that is leased to and operated by the FNSB, be noted separately for statistical purposes. A summation of the activity log shall be submitted to the Corps at the end of each month. Detailed written reports of major incidents such as traffic accidents, fatalities, theft, property damage, assaults and other such incidents shall be submitted to the Corps no later than the following scheduled workday.

Any emergency involving a fatality, serious injury, major property damage or credible physical security threat involving the dam shall be reported immediately to the Corps' Project Manager or Senior Park Ranger regardless of time of day.

7. COST OF SERVICES

The hourly rate for law enforcement services shall be as follows:

<u>Item</u>	<u>Cost/Hour</u>	<u>Estimated Hours</u>	<u>Estimated Cost</u>
Officer's Total Hourly Rate*	\$ 52.70	864	\$ 45,532.80
Vehicle Rate**	\$ 33.79	928***	\$ 31,357.12
Overtime (Officer/)	\$ 66.22	40	\$ 2,648.80
Holiday (Officer/)	\$ 43.78	24	\$ 1,050.72

TOTAL COST	\$ 80,589.44
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* To include all insurance costs

** Vehicle rate is cost for depreciation and maintenance only and not for purchase costs.

*** Includes overtime hours

8. COMPENSATION TO THE COOPERATOR

The Cooperator shall be paid for services listed in this task order performed over the agreement period. No legal liability on the part of the Corps for payment of any money for performance outside of this task order shall arise. Additional work, if necessary, will be covered under separate task orders.

9. BILLINGS

The Cooperator shall submit monthly invoices to the Corps, itemizing the hours of services actually performed and the hourly rates listed previously in Section 7. The Cooperator's log will be used as one method of verifying performance.

Invoices shall be submitted directly to the following:

U.S. Army Corps of Engineers
Chena River Flood Control Project
PO Box 55270
North Pole, AK 99705

10. PAYMENTS

Monthly invoices will be reviewed for accuracy and forwarded to the Alaska District Office in Anchorage for payment. The Cooperator will be paid only for those services received and approved by the District Engineer's Representative at the Project. The total cost of services performed during the term of this agreement may not exceed \$ 80,589.44 .

1. CORPS AND COOPERATOR REPRESENTATIVES

1. Mr. Tim Feavel, Project Manager, Chena River Flood Control Project, P.O. Box 55270, North Pole, AK 99705, telephone 488-2748, is designated as the District Engineer's Representative and Point of Contact for all matters relating to this task order.

2. Mr. Steve Dutra, Chief, North Pole Police Department, 125 Snowman Lane, North Pole, AK 99705, telephone 488-8459, is designated the Cooperator's Representative and Point of Contact for all matters relating to this task order.

11. APPROVAL

The date of approval for this annual task order shall be the date on which it is signed by the Chief, Construction-Operations Division, U.S. Army Corps of Engineers, Alaska District. This Plan of Operation shall remain in effect until modified or terminated for convenience by either party.

U.S. ARMY CORPS OF ENGINEERS
(To be signed after negotiations)

E. Allen Churchill, Jr.
Chief, Operations Branch
U.S. Army Engineer District, Alaska

DATE

CITY OF NORTH POLE, ALASKA
(To be signed after negotiations)

Bryce Ward
Mayor, City of North Pole, Alaska

DATE

CITY OF NORTH POLE

Ordinance 13-04

AN ORDINANCE AMENDING TITLE 4 CHAPTER 4.08, SALES TAX

WHEREAS, changes to the North Pole Municipal Code is a continually changing requirement; and

WHEREAS, the City of North Pole desires to make changes to the Sales Tax Code of the North Pole Municipal Code to bring it into compliance with existing laws.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of North Pole:

Section 1. This ordinance is of a general and permanent nature and shall codified.

Section 2. Title 4, Chapter 4.08 of the North Pole Municipal Code of Ordinances is as follows:

Chapter 4.08
SALES TAX

Sections:

4.08.005 Purpose and intent.

4.08.010 Definitions.

4.08.015 Business licenses required.

4.08.020 Imposition of rate.

4.08.030 Obligations of seller.

4.08.040 Taxed transactions.

4.08.045 Sales of bingo, lotteries and pull-tabs.

4.08.050 Exemptions.

4.08.055 Senior/disabled sales tax refund.

4.08.060 Promulgation of forms.

4.08.070 Confidentiality of sales tax returns.

4.08.080 Recordkeeping.

4.08.090 Submittal of forms and remittance.

4.08.100 Delinquency, fees, penalties, interest and application of payment.

4.08.105 Estimated taxes.

4.08.110 Exemptions, exceptions and refunds.

4.08.120 Lien for tax, interest and penalties.

4.08.130 Criminal liability.

4.08.140 Sale of business, final tax returns, liability of purchaser.

44 4.08.150 No cause of Action Against the City.

45 4.08.160 Severability.

46 **4.08.005 Purpose and intent.**

47 The purpose and intent of the tax imposed under this chapter is to raise revenues. The
48 scope of the tax levied shall be broadly interpreted and exemptions shall be allowed only
49 when the rental, sales or service clearly fall within an exemption defined in this chapter.
50 (Ord. 99-29 §2(part), 1999)

51 **4.08.010 Definitions.**

52 For the purpose of this chapter, the following words and phrases shall have the meanings
53 respectfully ascribed to them by this section:

54 "Buyer, consumer or person" means, without limiting the scope thereof, every individual,
55 assignee, association, business trust, club, company, corporation, estate trust, firm, joint
56 venture, partnership, co-partnership, receiver, society, trustee in bankruptcy, or any group
57 or combination acting as a unit whether mutual, cooperative, fraternal, nonprofit, or
58 otherwise who is a purchaser or renter of tangible or intangible goods or services.

59 "Mayor" means chief administrative official of the city or the mayor's designee.

60 "Property" means any tangible personal or real possession.

61 "Rent" means the conditional use of personal or real property by a consumer for
62 consideration.

63 "Retail sale" means the transfer of any kind of goods or services to consumers, for
64 consideration, regardless of quantity or price.

65 "Sale" means the exchange of any real or personal property, or of any goods or services
66 for consideration including barter, installment credit, conditional sales, and rental
67 transactions for any purpose other than resale in the regular course of business.

68 "Sale for resale (wholesale)" means the act of selling tangible personal or real property to
69 a buyer for reselling in its original form for consideration.

70 "Sales price" means the amount of consideration paid by the buyer in terms of monetary
71 value. The exchange or sale price of real estate is based on the current fair market value.

72 "Sales tax administrator" means the accounts receivable clerk or whomever performs the
73 daily operations of administering the sales tax program for the city.

"Seller" means all work done or duties performed, provided, or furnished for others for compensation whether in conjunction with the sale of goods or not, but does not include services rendered by an employee to an employer.

"Services" means all work done or duties performed, provided or furnished for others for compensation whether in conjunction with the sale of goods or not, but does not include services rendered by an employee to an employer.

"Transaction made within the city" means the buyer takes possession of the purchased, rented, or leased property or service provided within the corporate limits of the city. (Ord. 99-29 §2(part), 1999)

4.08.015 Business licenses required.

All sellers shall secure a city business license as required in Section 5.02.020 and a state of Alaska business license.

A. The city business license must be prominently displayed at the place of business of every seller. Any seller who has no regular place of business shall display such license on request.

B. Before issuing a business license to a seller, the city may require the applicant to post a bond, furnish a statement of net worth, or furnish additional security to insure the full and prompt payment of taxes to be collected under this chapter.

C. The business license of any seller is automatically suspended when such seller fails to pay delinquent taxes, penalty and interest within thirty days after notice of delinquency is given or mailed. It is unlawful for a seller to engage in sales without a current city business license or to engage in sales when such license is suspended.

D. Each seller who obtains or should obtain a city business license in accordance with Section 5.02.020 of the city code consents to the inspection of their federal or state business tax returns in order to facilitate the accomplishment of the provisions and objectives of this chapter. (Ord. 99-29 §2(part), 1999)

4.08.020 Imposition of rate.

There is levied a tax equal to ~~four~~ *five (5%)* percent of the selling price upon buyers of all retail sales, and rentals made, and all services performed within the corporate limits of the City, unless specifically exempted in this chapter or a different tax rate is specifically set forth in this chapter.

A. There is hereby levied an alcoholic beverage tax on the retail sale of alcoholic beverages equal to ~~five~~ *eight* percent times the selling price of all sales made within the City of North Pole.

B. 1. There is hereby levied an excise tax on the distribution of tobacco products brought into the City limits measured at the rate of eight percent times the wholesale price of such tobacco products.

2. It is the intent and purpose of this chapter to provide for the collection of the excise tax from the person who brings, or causes to be brought, tobacco products into the City limits from outside the City limits for sale; or

a. A person brings, or causes to be brought, tobacco products into the City limits from outside the City limits for sale; or

b. A person ships or transports cigarettes or tobacco products to a retailer in the City limits for sale by a retailer.

C. The maximum tax on any single transaction shall be ~~eight~~ *ten (\$10)* dollars except on the retail sale of alcoholic beverages, tobacco products, and the hotel-motel room tax, all of which shall not have any maximum tax.

D. On all sales except the sale of alcohol, tobacco products and hotel-motel rooms the seller shall add the tax imposed by this section to the sale price in accordance with the following schedule:

Sales	Tax	
Under \$0.24	\$0.01	<i>0.02</i>
\$0.25 through \$0.50	0.02	<i>0.03</i>
\$0.51 through \$0.75	0.03	<i>0.04</i>
\$0.76 through \$1.00	0.04	<i>0.05</i>
\$1.01 through \$1.25	0.05	<i>0.07</i>
\$1.26 through \$1.50	0.06	<i>0.08</i>
\$1.51 through \$1.75	0.07	<i>0.09</i>
\$1.76 through \$2.00	0.08	<i>0.10</i>
\$2.01 through \$2.25	0.09	<i>0.12</i>
\$2.26 through \$2.50	0.10	<i>0.13</i>
\$2.51 through \$2.75	0.11	<i>0.14</i>
\$2.76 through \$3.00	0.12	<i>0.15</i>
\$3.00 and over, continue on the same scale up to the maximum.		

E. Coin-operated machines shall remit ~~four~~ *five (5%)* percent of the gross receipts derived from sales using the following formula:

Receipts divided by ~~1.04~~ *1.05* = Sales

Receipts minus Sales = Sales tax due

(*Ord 13-04 §2, 2013*: Ord. 10-14 §2, 2011: Ord. 09-01a §2, 2009: Ord. 09-01 §2, 2009: Ord. 06-08 (part), 2006; Ord. 04-14 §2 (part), 2004: Ord. 00-14 §2(part), 2000: Ord. 00-2 §2(part), 2000: Ord. 99-29 §2(part), 1999)

4.08.030 Obligations of seller.

It is the obligation of the seller making taxable sales to collect all taxes imposed by this chapter. All taxes shall be due and payable from the buyer to the seller at the time the transaction takes place. The seller shall hold collected taxes in trust for the benefit of the city. (Ord. 99-29 §2(part), 1999)

4.08.040 Taxed transactions.

Taxed transactions include all sales, retail sales, sales for resale, rentals, and services performed within the corporate limits of the city, unless specifically exempted by this chapter, the laws of Alaska, or by the Constitution of the United States. (Ord. 99-29 §2(part), 1999)

4.08.045 Sales of bingo, lotteries and pull-tabs.

Notwithstanding any other provisions in this chapter the sales of bingo, lotteries, and pull-tabs and like games of chance by any operator or any permittee are subject to sales tax on the total adjusted gross income as defined by AS 05.15. Each operator and permittee must along with their sales return and remittance file a report on their activity in the city during that filing period including the value of prizes awarded and other information as may be required by the city. (Ord. 99-29 §2(part), 1999)

4.08.050 Exemptions.

A. The following classes of sales, rentals, and services are exempt from the tax imposed by this chapter:

1. Causal and isolated sales not exceeding one thousand dollars per calendar year and not requiring the seller to hold a current city or state business license;

153 2. Sales, services, rentals, and transactions which the municipality is prohibited
154 from taxing under the Constitution of the United States or the state of Alaska,
155 including but not limited to:

156 a. Sales of insurance bonds of guaranty, fidelity, and the commissions
157 thereon,

158 b. Sales to federally chartered credit unions,

159 c. Sales of goods made with food coupons, food stamps, or other type of
160 certificate issued under 7 USC 2011-2025 (Food Stamp Act), or made with
161 food coupons, food vouchers, or other type of certificate issued under 42
162 USC 1786 (Special Supplemental Food Program for Women, Infants, and
163 Children);

164 3. Sales, rentals, or services provided to the United States, to the state of Alaska,
165 and any public corporation or political subdivision thereof;

166 4. Sales, rentals, or services provided to any volunteer ambulance, fire, or law
167 enforcement organization providing service to the public and to public
168 international organizations designated by the president of the United States;

169 5. Sales of professional medical services performed by a person, clinic, or
170 hospital licensed and certified under the state of Alaska:

171 a. The preparation of controlled substances prescribed and supplied by a
172 state licensed and certified medical professional,

173 b. Counseling services provided by state licensed and certified psychologists
174 or psychological associates, clinical social workers, alcohol and drug
175 counselors, or marital and family therapists,

176 c. Assisted living services provided in accordance with state regulations,
177 and licensed by such,

178 d. Sales and rentals of hearing aids, crutches, wheelchairs, and other
179 personal property specifically manufactured for a patient;

180 6. Sales of newspapers or other periodicals by carrier made directly to consumers
181 where the carrier is responsible for the collection of sales revenue;

182 7. Goods and services purchased through mail order catalogs or the Internet;

183 8. Membership dues, fees, or assessments paid to clubs, labor unions, fraternal
184 organizations, and other nonprofit organizations that have obtained exemption
185 certificate 501(c) from the Internal Revenue Service;

186 9. Sales, services, and rentals to a buyer, or made by a seller, for functions
187 organized and administered solely by an organization holding a current 501(c)(3)
188 or 501 (c)(4) exemption ruling or equivalent from the Internal Revenue Service
189 which has a physical or mailing address within city limits and a resolution or
190 letter from the board, naming up to a maximum of six individuals, authorized to
191 make purchases on behalf of the organization. This exemption does not apply to
192 the sale of pull-tab games;

193 10. Sales of school admission tickets, goods, services, and rentals for school
194 entertainment, athletic activities, and all other activities conducted by school
195 sanctioned groups;

196 11. Sales of food and beverages in public or private school and college cafeterias
197 or lunchrooms which are not operated for profit;

198 ~~12. Rentals of real property where the term of tenancy is monthly or longer;~~

199 13. Sales, rentals, or leases/purchase agreements of automobiles by a dealer made
200 outside city limits;

201 14. Sales for resale (wholesale) of tangible personal or real property to a buyer
202 for reselling in its original form;

203 15. The commission earned on real estate sales;

204 ~~16. Air, train, bus and boat fares, lodging, adventure and similar and related~~
205 ~~services and the commission earned by licensed agents in the sale thereof. (Ord.~~
206 ~~99-29 §2(part), 1999)~~

207 17. Sales of food and merchandise in the farmer's market. City business licenses
208 are required by vendors. (Ord. 03-01 §2 (part), 2003)

209 ~~18. Sales of professional services to include but not limited to architectural,~~
210 ~~carpentry, electrical, engineering, financial, general contractor, landscaping,~~
211 ~~legal, plumbing, snow removal, etc. City business licenses are required; the sale~~
212 ~~of goods and products associated with the service is not exempt unless previously~~
213 ~~described in this chapter.~~

214 ~~B. Sales of heating fuel are exempt from the tax imposed by this chapter for a period of~~
215 ~~one year beginning August 5, 2008.~~

216 (Ord. 08-16 §(part), 2008)

217 **4.08.055 Senior/disabled sales tax refund.**

218 Senior or disabled citizens who are residents of the city shall receive refunds from the
219 sales tax imposed by the city in the amount not to exceed eighty dollars per annum. Any
220 eligible applicant with a delinquent account with the City of North Pole shall have their
221 refund applied to delinquent account. Applicants must meet the following requirements:

222 A. The citizen is a resident of the city at least sixty-five years of age; or

223 B. The citizen is a resident of the city and is one hundred percent disabled by virtue of the
224 disability standards set by the Social Security Act of the United States.

225 In addition to meeting any of the requirements of this subsection, citizens must apply for
226 the refund beginning January 1st and ending March 31st of the year refund is sought.

227 (Ord. 00-10 §2, 2000; Ord. 99-29 §2(part), 1999), (Ord.04-15 §2,(part),2004)

228 **4.08.060 Promulgation of forms.**

229 When necessary or appropriate and upon approval by the mayor, the sales tax
230 administrator shall revise or implement the use of forms for the purpose of efficiency
231 within administration. (Ord. 99-29 §2(part), 1999)

232 **4.08.070 Confidentiality of sales tax returns.**

233 Except as otherwise provided in this chapter, all documentation required to be filed shall
234 be kept confidential and is not subject to public inspection. Persons supplying the
235 information may be granted access to their records if requested in writing and approved
236 by the sales tax administrator.

237 A. The following information may be made available to the public: The name and
238 business address of current business license holders;

239 B. The sales tax administrator will provide monthly to the city council the names of
240 sellers delinquent in remitting sales taxes and the amount thereof. Information may also
241 be made available to the public in the form of statistical reports if the identity of
242 particular sellers is not revealed or made evident by the reports. (Ord. 99-29 §2(part),
243 1999)

244

4.08.080 Recordkeeping.

It shall be the duty of every seller engaged in business in the city to keep and preserve, for three years, suitable records of all sales, services, and rentals transacted by liability hereunder.

A. For the purpose of ascertaining the correctness of a return, or for the purpose of determining the amount of tax collected or which should have been collected by any person, the mayor or his designee may conduct random audits by examining any relevant documentation including correspondence, invoices, and receipts; hold investigations and hearings concerning any matter covered by this chapter; and may require the attendance of such person, officer, or employee of such person.

B. The mayor and the mayor's duly authorized agent shall have the power to administer oaths to such persons. The mayor, with the approval of the city council, shall issue all formal subpoenas to compel attendance or to require production of relevant books, papers, records of memoranda.

C. Any competent person may serve all subpoenas or other court orders issued under the terms of this chapter. Witness fees for attendance and trial shall be the same as the fees of witnesses before the superior court; such fees shall be paid when the witness is excused from further attendance. When a witness is subpoenaed at the instance of any party to any such proceedings, the mayor may require the cost of service of the subpoena and the fee of the witness be borne by the party at whose instance the witness is summoned. In such case, the mayor at his discretion may require a deposit to cover the cost of such service and witness fee. A subpoena issued as aforesaid shall be served in the same manner as a subpoena issued out of a court of record.

D. The superior court upon application of the mayor, is empowered to compel obedience to such subpoena; the attendance of witnesses; the production of relevant books, papers, records or memoranda; and the giving of testimony before the mayor, or any of the mayor's duly authorized agents in the manner and extent as witnesses may be compelled to obey the subpoenas and orders of the court.

E. The mayor, or any party in an investigation or hearing before the mayor, may cause the deposition of witnesses residing within or without the state to be taken in the manner prescribed by law for like depositions in civil actions in courts of this state. (Ord. 99-29 §2(part), 1999)

4.08.090 Submittal of forms and remittance.

The city shall provide sales tax return forms to sellers. Sellers making a taxable sale in any month shall transmit the tax collected no later than the last day of the following month in which tax was collected along with a completed return. Returns and taxes

remitted must be received by the city administrative offices no later than five p.m. on the due date. (Ord. 03-01 §2 (part),2003)

A.The sales tax forms furnished by the city shall have spaces setting forth the amount received from the following:

1. All sales, services, or rentals made within city limits;
2. The amount received from nontaxable sales, services, and rentals;
3. The amount of credit card service fees paid on credit card sales within the city;
4. The amount of taxable sales, services, and rentals;
5. The amount of sales tax owed;
6. The amount of penalties owed;
7. The total amount of sales tax and penalties owed to the city;
8. Such other information and supporting documentation as may be required.

B. A seller who, for one year, has transmitted taxes and filed returns as required by this chapter may file with the sales tax administrator a written request to transmit taxes and file returns quarterly. The sales tax administrator shall evaluate the seller's compliance with this chapter, and make a recommendation to the city council to approve or deny the seller's petition. If the city council approves the petition, the seller shall file returns and transmit the taxes imposed by this chapter no later than the last day of the month following the quarter the taxes were collected. Upon approval of the council, quarterly filing will revert to monthly filing if reports are not transmitted on time. (Ord. 99-29 §2(part), 1999)(Ord. 03-01 §2 (part),2003)

C. Payment in lieu of taxes. The sales tax administrator shall evaluate the seller's compliance with this chapter, and make a recommendation to the city council to approve or deny the seller's compliance agreement to submit lump sum annual tax payment to reduce administrative burden on collectors of the tax and the city as well when nominal amounts of sales tax is estimated to be collected in a calendar year. The compliance agreement shall require the seller to submit to the sales tax administrator a year end financial summary for review. If it is later determined that the payment in lieu of taxes is significantly less than what would have been collected and submitted monthly, the collector shall remit the higher amount and any late and or penalty fees from under reporting of sales tax.

4.08.100 Delinquency, fees, penalties, interest and application of payment.

Taxes due but not paid will be considered delinquent and will be subject to all fees, interest, and penalties under this chapter, and may be recovered by the city with an action at law against the buyer and/or seller. The sales tax return shall be prima facie proof of taxes collected by not transmitted.

A. Application of Fees and Penalties.

1. Complete sales tax returns and full remittance delinquent less than thirty days shall be charged a late fee of twenty-five dollars or up to the maximum interest rate allowed to by law, whichever is greater, in addition to the total amount due. Sellers filing incomplete sales tax returns will incur an additional penalty of fifteen dollars. (Ord 03-01 §2 (part) 2003)

2. Complete sales tax returns and full remittance thirty to sixty days past due will incur a late fee of fifty dollars or up to the maximum interest rate allowed to by law, whichever is greater, in addition to the total amount due. Sellers filing incomplete sales tax returns will incur an additional penalty of fifteen dollars. (Ord.03-01 §2 (part) 2003)

3. Sales tax returns and full remittance sixty-one days past due will incur a reoccurring monthly fee of fifty dollars in addition to all previous fees, interest, and penalties. Sellers failing to file complete returns and full remittance will be subject to revocation of their business license, and a lien against the seller's property or a class A misdemeanor, upon council approval. (Ord.03-01 §2 (part), 2003)

B. Application of Interest. Interest at the rate of fifteen percent per year, and applied monthly, shall accrue on all delinquent taxes, fees and fines starting from the due date until paid in full.

C. Application of Payments. All tax related payments made to the city shall first apply to the payment of fees, interest, and penalties, then to the payment of the principal of the tax which is delinquent, and then to the payment of current taxes. All other payments received over the amount owed for taxes, fees, interest, and penalties will then apply to any other fees incurred by the seller. (Ord. 99-29 §2(part), 1999)

D. Business licenses will be automatically revoked, and businesses will be served with a cease and desist order by a law enforcement officer empowered by the City of North Pole when sales tax returns are ninety days delinquent. A new business license will be issued upon full payment of all sales tax, penalties and fees. (Ord. 01-10 §2 (part), 2001)

E. Businesses who have chronic late sales tax returns, defined as sales tax returns that are sixty (60) days delinquent twice in a calendar year, will have their business license revoked and served with a cease and desist order by a law enforcement officer empowered by the City of North Pole. A new business license will be issued upon full payment of all sales tax, penalties and fees. (Ord. 01-10 §2 (part), 2001)

F. Businesses who have habitually late sales tax returns, defined as sales tax returns that are sixty (60) days delinquent three times in a calendar year, will have their business license revoked and served with a cease and desist order by a law enforcement officer empowered by the City of North Pole. Criminal theft charges will be filed against the business owners and/or other responsible parties pursuant to the applicable North Pole ordinances or Alaska statutes. (Ord. 01-10 §2 (part), 2001)

G. The business owner shall have two (2) business days from the date of service of the cease and desist order/revocation of the business owner's license to do business in the City of North Pole. This request for an administrative hearing shall set forth all grounds relied upon by the business owner to contest the cease and desist order/revocation order. Any grounds not set forth in the request for hearing shall be considered waived. The hearing shall take place before the Mayor of the City of North Pole as soon as is practicable. The hearing shall be conducted and a decision rendered before the business license shall be considered revoked.

The Mayor of the City of North Pole may rule upon the hearing request verbally at the conclusion of the hearing or in writing, at the Mayor's discretion.

The business owner shall have ten days from verbal or written notice of the Mayor of the City of North Pole's decision in which to appeal any adverse decision to the Superior Court. The filing of such an appeal shall not stay the business license revocation.

All cease and desist orders shall notify the business owner of the hearing rights and procedures set forth herein. (Ord. 01-10, §2 (part), 2001)

4.08.105 Estimated taxes.

The City reserves the right to estimate sales tax due when unable to ascertain the tax by a seller for any reason. The City may make an estimate of the tax due based on any evidence in its possession. Notice of the estimated taxes due shall be furnished to the seller and shall become final for the purpose of determining liability of the seller to the City in thirty days, unless the seller files an accurate and complete return. (Ord. 99-29 §2(part), 1999)

4.08.110 Exemptions, exceptions and refunds.

Every sale, service, or rental made within the City, unless explicitly exempted by this chapter or a subsequent ordinance, shall be presumed to be subject to the tax imposed hereunder in any action to enforce the provisions of this chapter. It is the policy of the City that taxes, interest, and penalties shall be promptly collected without offset, compromise or time extensions for payment.

A. A buyer or seller who claims a sale is exempt from taxation shall pay the tax as required by this chapter. Within thirty days of the sale the buyer or seller may file a claim in writing, including documentation substantiating the claim, with the Sales Tax Administrator briefly describing the basis of the claim and the relief sought.

B. No sales tax refund request may be made/refunded unless the sales tax was paid under protest and stating the good faith reason(s) therefor.

C. A seller may within sixty days of filing a completed sales tax return submit an amended return, and request in writing a refund or credit to their account.

D. The Sales Tax Administrator shall investigate claims and shall present the claims, findings, and recommendations to the City Council for action at the next regular Council meeting. If the City Council determines there is clear and convincing evidence to establish a refund or credit of taxes paid, the Mayor or his designee shall ensure the refund or credit is issued no later than thirty days after determination has been made. The City shall not be held liable for any payment of interest on the tax payment from the date paid until a refund is made or credit applied. (Ord. 11-07 §2, 2011: Ord. 10-13 §2, 2011: Ord. 99-29 §2(part), 1999)

4.08.120 Lien for tax, interest and penalties.

Delinquent taxes, fines, administrative fees, and interest imposed by this chapter shall constitute a primary lien in favor of the city upon the seller's property.

A. The lien may be levied at time of delinquency and continues until the liability for all delinquent amounts are satisfied. Such lien shall be reviewed periodically and may be adjusted to reflect actual outstanding balances.

B. Sales tax liens on property shall be enforced by foreclosure conducted as provided by law for enforcement of judgment liens. (Ord. 99-29 §2(part), 1999)

C. Accounts may be assigned to a collection agency.(Ord.08-06 §2(part),2008)

4.08.130 Criminal liability.

Any person, firm, co-partnership, corporation, or director or agent of the aforementioned violating any of the provisions of this chapter or failing or refusing to comply with a lawful request or demand of the Mayor or Sales Tax Administrator authorized under this chapter is guilty of a Class A misdemeanor. (Ord. 99-29 §2(part), 1999)

4.08.140 Sale of business, final tax returns, liability of purchaser.

A. If any seller sells, assigns, transfers, conveys, leases, forfeits, or abandons their business to another person, the seller shall surrender their business license to the City for cancellation.

B. The seller shall make a final sales tax return with payment in full no later than ten days after relinquishment of the business showing that all obligations imposed by this chapter have been paid.

C. The purchaser, assignee, transferee, lessee, successor, creditor, or secured party is required to file a new application for a new City business license, and shall provide proof of a State of Alaska business license.

D. The purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall withhold from the purchase money the sales tax, interest, and penalties owed by the seller.

The purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be held personally liable for the payment of the taxes, interest, and penalties accruing on the unpaid balance by the former owners, operators, or assigns. (Ord. 99-29 §2(part), 1999)

4.08.150 No cause of Action Against the City.

The provisions of this section are enacted for the sole purpose of providing guidance to the City of North Pole administration for uniform collection procedures. Any failure on the part of the City of North Pole to follow the provisions of the section shall not:

1. Waive any rights of the City of North Pole;
2. Give rise to any cause of action on behalf of the seller or taxpayer against the City of North Pole.

4.08.160 Severability.

If any section, subsection, paragraph, sentence, clause, or phrase of this chapter is held to be unconstitutional or in violation of law, then that holding shall not affect the validity of the remainder of this chapter.

Section 2. **Effective Date.** This ordinance shall be effective July 1, 2013.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 15th day of April, 2013.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED/FAILED

YES:

NO:

ABSENT:

CITY OF NORTH POLE

ORDINANCE 13-05

**AN ORDINANCE AMENDING TITLE 4 – REVENUE AND FINANCE,
CHAPTER 4.04, FISCAL YEAR, AND INTRODUCING SECTION 4.04.030
GENERAL FUND CAPITAL PROJECT FUND, 4.04.040 GENERAL FUND
VEHICLE AND HEAVY EQUIPMENT FLEET FUND, AND 4.04.050 UTILITY
DEPARTMENT VEHICLE AND HEAVY EQUIPMENT FLEET FUND**

WHEREAS, changes to the North Pole Municipal Code is a continually changing requirement; and

WHEREAS, the City of North Pole desires to make changes to the North Pole Municipal Code to allow the City to secure funds for capital projects and vehicle replacement.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of North Pole:

Section 1. This ordinance is of a general and permanent nature and shall codified.

Section 2. Title 4, Chapter 4.04 of the North Pole Municipal Code of Ordinances is amended as follows:

Chapter 4.04
Fiscal Year

Sections:

4.04.010 Fiscal year designated

4.04.020 Budget process

4.04.030 General Fund Capital Projects Fund

4.04.040 General Fund Vehicle and Heavy Equipment Fleet Fund

4.04.050 Utility Department Vehicle and Heavy Equipment Fleet Fund

4.04.010 Fiscal year designated.

The fiscal year of the city shall begin on January 1st of each year and end on December 31st of that year. (Ord. 82 6 §1, 1982)

4.04.020 Budget process.

The calendar year budget process shall begin January 1, 1983. (Ord. 82 6 §2, 1982)

4.04.030 General Fund Capital project fund.

- (a) A Capital Projects Fund is hereby created to receive funds designated for capital use by budget designation and any other funds the city council may appropriate for capital projects.
- (b) All funds appropriated to the Capital Projects Fund shall remain in the Capital Projects Fund only to be expended on capital projects as approved by the City Council.
- (c) The mayor shall submit to the City Council, annually, on a date the mayor deems appropriate, a three-year Capital Improvement Program. The first-year of the program shall constitute the Capital Improvement Budget and shall be part of the annual budget submission provided for in that year's operating budget.
- (d) The General Fund and Capital Projects Fund shall be funded annually by 1.8% of annual sales tax collected.

4.04.040 General Fund Vehicle and Heavy Equipment Fleet Fund

- (a) A Vehicle and Heavy Equipment Fleet Fund is hereby created to receive funds designated for vehicle and heavy equipment replacement.
- (b) All Funds appropriated to the Vehicle and Heavy Equipment Fleet Fund shall remain in the Vehicle and Heavy Equipment Fleet Fund only to be expended on new vehicle and heavy equipment purchases as approved by the City Council.
- (c) Proceeds from the sale of vehicles and heavy equipment, excluding sales of vehicles and heavy equipment owned by the water and sewer enterprise fund shall be deposited into the Vehicle and Heavy Equipment Fleet Fund.
- (d) The mayor shall submit to the City Council, annually, on a date the mayor deems appropriate, a three-year Vehicle Replacement Program. The first-year of the program shall constitute the Vehicle Replacement Budget and shall be part of the annual budget submission provided for in that given year's operating budget.
- (e) The Vehicle and Heavy Equipment Fleet Fund shall be funded by 2.9% of annual sales tax collected.

4.04.050 Utility Department Vehicle and Heavy Equipment Fleet Fund

- (a) A Vehicle and Heavy Equipment Fleet Fund is hereby created to receive funds designated for Utility Department vehicle and heavy equipment replacement.
- (b) All Funds appropriated to the Utility Department Vehicle and Heavy Equipment Fleet Fund shall remain in the Utility Department Vehicle and Heavy Equipment Fleet Fund only to be expended on new vehicle and heavy equipment purchases as approved by the City Council.
- (c) Proceeds from the sale of vehicles and heavy equipment from the Utility Department Vehicle and Heavy Equipment Fleet Fund shall be deposited into the Utility Department Vehicle and Heavy Equipment Fleet Fund.

- (d) The mayor shall submit to the City Council, annually, on a date the mayor deems appropriate, a three-year Utility Department Vehicle Replacement Program. The first-year of the program shall constitute the Vehicle Replacement Budget and shall be part of the annual budget submission provided for in that given year's operating budget.

Section 3. **Effective Date.** This ordinance shall be effective July 1, 2013.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 15th day of April, 2013.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED/FAILED

YES:

NO:

ABSENT:

**CITY OF NORTH POLE
ORDINANCE 13-06**

**AN ORDINANCE AMENDING TITLE 2, CHAPTER 2.36 OF THE PERSONNEL
CODE REGARDING PAY FOR EMPLOYEES**

WHEREAS, changes to the Personnel practices and policies is a continually changing requirement; and

WHEREAS, the City of North Pole Municipal Code should be amended to conform to the requirements of the City and to clarify questionable areas.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of North Pole:

Section 1. This ordinance is of a general and permanent nature and shall be codified.

Section 2. Chapter 2.36, Section 2.36.470 of the North Pole Code of Ordinances is amended as follows:

2.36.470. Pay

A. All City employees in the City service excluding the Mayor, contractual employees, casual employees and temporary employees shall be paid the monthly/hourly wage in accordance with the position classification title and date of hire or range, except that employees being promoted to positions of higher pay shall receive a start date adjustment that places them at the increased salary closest to their subsequent pay scale salary. Such adjustment shall be recorded in the employee's personnel file and shall be used throughout the employee's tenure of that position. Salaries of employees whose tenure exceeds the twenty-step pay plan shall receive a two percent annual salary increase.

B. Employees (excluding Fire Department personnel) working a regularly scheduled evening shift shall earn a pay differential hourly rate of \$0.25 (twenty-five cents) an hour for hours worked from 4:00 p.m. to 12:00 a.m.

C. Employees (excluding Fire Department personnel) working a regularly scheduled night shift shall earn a pay differential hourly rate of \$0.50 (fifty cents) an hour for hours worked from 12:00 a.m. to 8:00 a.m.

D. The City Council shall review periodically the pay scale to recommend cost of living increase adjustments as warranted and shall communicate back to the employees the outcome of the review.

Water Treatment Level III

1 Step

Criteria for professional development will be developed by department heads coordinated with the Mayor and approved by the City Council. Current employees who meet the professional development criteria for advancement at the time of adoption of Ordinance 04-05 will be grandfathered in for longevity requirements. Initial placement in professional development track will not be cumulative and will result in two step advancements only. Police Sergeants are eligible for professional development advancement.

G. Newly hired employees shall be employed at the starting rate of the appropriate salary range. However, in the case where unusual difficulty has been experienced in filling a vacancy, or when the applicant is exceptionally qualified, on approval of ~~Council~~ the Mayor, may direct the starting salary above the minimum. Credit for prior years of similar service may be granted at the rate of two prior years of experience for one horizontal step increment. ~~Employees hired in 1999 to present will be eligible for this credit.~~

H. Promotions. An employee who has received a promotion shall move vertically to the position classification slot designated in the step code promotion title. No vertical promotion shall exceed \$500 (five hundred dollars) a month increase. An employee shall be moved to the next highest slot under the promotion limit.

I. Overtime Pay. All time worked over the number of hours in the prescribed normal work week shall be compensated at one and one-half times the regular rate of pay. Employees who take leave during their prescribed work week are not eligible for overtime pay that week until they have actually worked over the number of hours normally scheduled to work.

J. Holiday Pay. Any employee who is required to work on a City-approved holiday will be paid two times the regular rate of pay (double time). When an employee works over the hours of a prescribed duty day (overtime) on a City-approved holiday, the employee will only be compensated at the double time rate.

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(Ord. 10-09 §2, 2010; Ord. 10-02 §2, 2010; Ord. 08-13 §2(part), 2008; Ord 04-05 §2(part), 2004; Ord. 01-12 §2(part), 2001; Ord. 01-09 §2(part), 2001; Ord. 00-3 §2(part), 2000; Ord. 99-1 §2, 1999; Ord. 98-12 §2(part), 1998); *Ord. 13-04 §2(part), 2013*)

Section 3. Effective Date. This ordinance shall be effective on May 19, 2013.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 6th day of May, 2013.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASS/FAIL

YES:

NO:

Absent:

	Range 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Accts Rcv/ Utility Billing <i>Deputy Clerk</i>	3005	3066	3124	3185	3243	3302	3363	3421	3481	3540	3600	3658	3718	3778	3836	3897	3955	4016	4074	4133
	17.33	17.68	18.02	18.37	18.70	19.05	19.40	19.73	20.08	20.42	20.76	21.10	21.45	21.79	22.13	22.48	22.81	23.16	23.50	23.84
Public Works Supervisor	3820	3960	4100	4240	4380	4520	4660	4800	4940	5080	5220	5360	5500	5640	5780	5920	6060	6200	6340	6480
	22.03	22.84	23.65	24.46	25.26	26.07	26.88	27.69	28.50	29.30	30.11	30.92	31.73	32.53	33.34	34.15	34.96	35.76	36.57	37.38
Public Works Assistant	3300	3408	3515	3623	3730	3838	3945	4053	4160	4268	4375	4483	4590	4698	4805	4913	5020	5128	5235	5334
	19.03	19.66	20.27	20.90	21.51	22.14	22.75	23.38	24.00	24.62	25.24	25.86	26.48	27.10	27.72	28.34	28.96	29.58	30.20	30.77
Utility Supervisor	3820	3960	4100	4240	4380	4520	4660	4800	4940	5080	5220	5360	5500	5640	5780	5920	6060	6200	6340	6480
	22.03	22.84	23.65	24.46	25.26	26.07	26.88	27.69	28.50	29.30	30.11	30.92	31.73	32.53	33.34	34.15	34.96	35.76	36.57	37.38
Utility Operator	3461	3584	3708	3831	3954	4077	4200	4324	4447	4570	4693	4816	4940	5063	5186	5309	5432	5556	5679	5791
	19.96	20.67	21.39	22.10	22.81	23.52	24.23	24.94	25.65	26.36	27.07	27.78	28.50	29.20	29.91	30.62	31.33	32.05	32.76	33.40
Utility Assistant	3300	3408	3515	3623	3730	3838	3945	4053	4160	4268	4375	4483	4590	4698	4805	4913	5020	5128	5235	5334
	19.03	19.66	20.27	20.90	21.51	22.14	22.75	23.38	24.00	24.62	25.24	25.86	26.48	27.10	27.72	28.34	28.96	29.58	30.20	30.77
	Range 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Police Sergeant	3461	3584	3708	3831	3954	4077	4200	4324	4447	4570	4693	4816	4940	5063	5186	5309	5432	5556	5679	5791

	19.96	20.67	21.39	22.10	22.81	23.52	24.23	24.94	25.65	26.36	27.07	27.78	28.50	29.20	29.91	30.62	31.33	32.05	32.76	33.40
Police Detective	3408	3515	3623	3730	3838	3945	4053	4160	4268	4375	4483	4590	4698	4805	4913	5020	5128	5235	5334	5432
	19.66	20.27	20.90	21.51	22.14	22.75	23.38	24.00	24.62	25.24	25.86	26.48	27.10	27.72	28.34	28.96	29.58	30.20	30.77	31.33
Police Officer	3300	3408	3515	3623	3730	3838	3945	4053	4160	4268	4375	4483	4590	4698	4805	4913	5020	5128	5235	5334
	19.03	19.66	20.27	20.90	21.51	22.14	22.75	23.38	24.00	24.62	25.24	25.86	26.48	27.10	27.72	28.34	28.96	29.58	30.20	30.77
Admin. Assistant/ Dispatcher/ Evidence Custodian	3005	3066	3124	3185	3243	3302	3363	3421	3481	3540	3600	3658	3718	3778	3836	3897	3955	4016	4074	4133
	17.33	17.68	18.02	18.37	18.70	19.05	19.40	19.73	20.08	20.42	20.76	21.10	21.45	21.79	22.13	22.48	22.81	23.16	23.50	23.84
	3090	3148	3196	3242	3289	3336	3383	3430	3477	3524	3571	3618	3665	3712	3759	3806	3853	3900	3947	
Fire Captain	13.40	15.26	16.81	18.49	20.34	22.43														
19 day cycle	3461	3584	3708	3831	3954	4077	4200	4324	4447	4570	4693	4816	4940	5063	5186	5309	5432	5556	5679	5791
	15.01	15.54	16.08	16.62	17.15	17.68	18.22	18.75	19.29	19.82	20.36	20.89	21.43	21.96	22.49	23.03	23.56	24.10	24.63	25.12
	2996	3387	3727	4148	4509	4957														
Fire Lieutenant	12.99	14.69	16.17	18.00	19.56	21.50														
	3355	3470	3586	3701	3816	3932	4047	4162	4278	4393	4508	4624	4739	4855	4970	5085	5201	5316	5431	5552

[illegible]

(Ord. 10-09 §2, 2010; Ord. 10-02 §2, 2010; Ord. 08-13 §2(part), 2008; Ord 04-05 §2(part), 2004; Ord. 01-12 §2(part), 2001; Ord. 01-09 §2(part), 2001; Ord. 00-3 §2(part), 2000; Ord. 99-1 §2, 1999; Ord. 98-12 §2(part), 1998); *Ord. 13-04 §2(part), 2013*)

Section 3. Effective Date. This ordinance shall be effective on May 19, 2013.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 6th day of May, 2013.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASS/FAIL

YES:

NO:

Absent:

The following are the requirements for obtaining the CMC designation:

1. Be a clerk or a deputy clerk or perform the duties as defined by IIMC.
2. Be an active member of IIMC for two years
3. Affirm and practice the IIMC Code of Ethics.
4. Submit the Application for Admission along with the \$50 non-refundable Application fee (applicable towards the total \$100 certificate only or \$135 certificate and plaque fee).
5. Complete and submit an IIMC Application for CMC designation with required supporting documentation and fee.
6. Perform the core duties of a municipal clerk by serving a Legislative Government Body (LGB) in an administrative capacity with management responsibilities, which would include four (4) of the following:
 - a. General Management
 - b. Records Management
 - c. Elections
 - d. Meeting Administration
 - e. Management of by-laws, Articles of Incorporation, ordinances or other legal instruments
 - f. Human Resources Management
 - g. Financial Management
 - h. Custody of the official seal and execution of official documents
7. Deputy clerks must perform at least four (4) of the eight (8) core duties.
8. Attain sixty (60) points in the Education category.
9. Attain fifty (50) points in the Experience category.

Credit earned while a CMC designee awaits nothing but the fulfillment of the two-year IIMC membership requirement for the receipt of the CMC designation, may be counted towards the MMC requirements.



INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS

Professional, Personal

Code of Ethics

Believing in freedom throughout the World, allowing increased cooperation between public officials, and others, nationally and internationally, I

MEMBERS NAME & TITLE

EMPLOYER

do hereby subscribe to the following principles and ethics which I affirm will govern my personal conduct as a member of IIMC:

To uphold constitutional government and the laws of my community;

To so conduct my public and private life as to be an example to my fellow citizens;

To impart to my profession those standards of quality and integrity that the conduct of the affairs of my office shall be above reproach and to merit public confidence in our community;

To be ever mindful of my neutrality and impartiality, rendering equal service to all and to extend the same treatment I wish to receive myself;

To record that which is true and preserve that which is entrusted to me as if it were my own; and

To strive constantly to improve the administration of the affairs of my office consistent with applicable laws and through sound management practices to produce continued progress and so fulfill my responsibilities to my community and others.

These things I, as a member of IIMC, do pledge to do in the interest and purposes for which our government has been established.

(member signature)

*This certificate granted by the authority of the
International Institute of Municipal Clerks.*

IIMC President

Attest:

IIMC Executive Director

Education requirements for the CMC candidates (Regions 1-9)

Education Points (Total of 60 points required)

Education	Total Points
Satisfactory completion of a 120-hour (60 points of course work at an on-land IIMC approved Municipal Institute or Academy.	1 point per 2 in-class contact hours
A Bachelor's degree or higher in Public Administration or related field*	20 points
A Bachelor's degree or higher in an unrelated field*	10 points
Associate of Arts degree in Public Administration or related field*	5 points
Completion of an IIMC-approved State/ National/ Provincial educational course (with course review)**	1 point per 4 hour in-class contact hours
IIMC Annual Conference***	Up to 8 points per conference, for attending the four days of the conference
IIMC Athenian Leadership Dialogue	2 points each
IIMC CD Rom Courses	1 point each
IIMC Online Courses	3 points each
IIMC Annual Conference Academy Sessions	2 points each
IIMC Study Abroad Program	Points vary by program

*Credits from fields of public administration, urban affairs municipal management, political science, records management, municipal finance, governmental accounting, urban planning and personnel administration and others. Education units or hours may not be credited to both CMC and MMC programs. Copies of college transcripts are required. Note: Points earned in prior to the accrual of the CMC designation may not be used towards the MMC designation, with exception to a completely unused college degree.

**Course review requirements and template can be found at <http://www.iimc.com/index.aspx?NID=139>.

*** IIMC Annual Conference education points shall be used for either Education or Experience points, not both. Prior to 2009, IIMC Annual Conference earned up to 4 points for full attendance.

Note: Excess Education points will be applied to Experience by the IIMC Education Department.

Experience Requirements for CMC Candidates (Regions 1-9)

CMC Experience Component (total of 50 points required)

Work Experience	Total points
Full-Time Municipal or Deputy Clerk with administrative responsibility	4 points per year maximum 40 points
Part-time Municipal or Deputy Clerk with administrative responsibility	2 points per year maximum 40 points
Part-time Municipal or Deputy Clerk with no administrative responsibility	1 point per year maximum 30 points
Other full-time administrative positions in local government prior to becoming a Municipal or Deputy Clerk	2 points per year maximum 30 points
Administrative position in federal, state or provincial government	1 point per year maximum 30 points
Administrative position in business*	1 point per year maximum 30 points

CMC Experience Component -- Municipal Clerks Conferences

Conference Attendance	Total points
Attendance at IIMC Annual Conferences**	Up to 8 points per conference, for attending the four days of the conference
Registration and attendance at an IIMC Regional Meeting, Municipal Clerks Association Annual Conference, Municipal League Annual Conference or other Municipal Clerk related conferences	1 point per 4 hours, or 1 day of attendance

CMC Experience Component --Continuing Education

Continuing Education	Total points
Continuing education courses through State/ Provincial courses (with Course Review)	1 point per 4 hours
Satisfactory completion of an IIMC-approved online course***	May vary with course
Other courses that have not gone through the Course Review process and are directly related to the duties of a Municipal Clerk	1 point per 6 hours
IIMC Study Abroad Program	Points vary by program

CMC Experience Component --Business or Vocational School Courses

Business or Vocational Courses	Total points
Courses must relate to the Municipal Clerk's position	1 point per 10 hours of training

CMC Experience Component --College or University Courses

College or University Courses	Total points
Relevant college or university course credits not used for education points	1 point per credit unit

CMC Experience Component --Committee Work

Committee Work	Total points
IIMC or Municipal Clerks Association Committee member	1 point per year

*In the case of applicable self-employment, the applicant must submit a copy of their business license and/or tax return for each year of employment they are seeking credit for. The employment must relate to the duties of the clerks office.

** IIMC Annual Conference education points can be used for either Education or Experience points, but not for both. Prior to 2009, IIMC Annual Conference earned up to 4 points for full attendance.

*** Online courses must be approved by the Education Department.

NOTE: MMC courses taken prior to the acquisition of the CMC designation cannot be used toward the MMC designation. Effective January 1, 2011, a member may earn MMC points while their CMC application is pending review at headquarters. If the review determines that the member's CMC application is deficient, any points earned in the interim will be applied to the deficient CMC application. (November 6, 2010; November 7, 2009; December 4, 2004; December 6, 2002. Policy E-3]. For Example: An applicant that has a CMC application in the queue waiting to be reviewed may take MMC level courses during that review period. If upon review, the CMC point requirements have not been met, the credits earned at the MMC level training must be applied to the current CMC application.