



CITY OF NORTH POLE *Alaska*

REGULAR CITY COUNCIL MEETING Monday, January 6, 2014

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

MAYOR

Bryce Ward 888-4444

CITY CLERK

Kathy Weber, MMC 488-8583

COUNCIL MEMBERS

Michael Welch- <i>Mayor Pro Tem</i>	488-5834
Sharron Hunter- <i>Dep Mayor Pro Tem</i>	488-4282
Elizabeth Holm – <i>Alt Dep Mayor Pro Tem</i>	488-6125
Kevin McCarthy-	590-0800
Thomas McGhee-	455-0010
Preston Smith -	488-8824

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**
 - **Student of the Month**
North Pole High School – Brandy Heineken
7. **Council Member Questions of the Mayor**

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

- a. Ordinance 13-18, An Ordinance of the City of North Pole, Alaska to amend Title 4, Revenue and Finance, Chapter 4.16, Purchasing
- b. Ordinance 13-19, An Ordinance Introducing Title 4, Chapter 4.05, Fiscal Notes for Ordinances and Resolutions

12. New Business

- a. Approval of liquor license for Sourdough Fuel at 3330 Badger Rd.
- b. Ordinance 14-01, An Ordinance Amending Title 4, Chapter 4.08, Sales Tax

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, December 16, 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, December 16, 2013 to order at 7:00 p.m.

There were present:

**Ms. Holm
Ms. Hunter
Mr. McCarthy
Mr. McGhee
Mr. Smith
Mr. Welch
Mayor Ward**

Absent/Excused

Excused

PLEDGE OF ALLEGIANCE TO THE U.S. FLAG

Led by Mayor Ward

National Anthem sung by NPMS students

INVOCATION

Invocation was given by Mayor Ward

APPROVAL OF AGENDA

Ms. Holm moved to Approve the Agenda of December 16, 2013

Seconded by Ms. Hunter

Discussion

None

Seconded by Ms. Holm

Discussion

None

PASSED

YES – 6 –Hunter, Smith, Welch, Holm, McCarthy, Ward

NO – 0 –
Absent – 1 - McGhee

APPROVAL OF MINUTES

Mr. Welch moved to Approve the minutes of December 2, 2013

Seconded by Mr. McCarthy

Discussion

None

PASSED

YES – 6 –Hunter, Smith, Welch, Holm, McCarthy, Ward

NO – 0 –

Absent – 1 - McGhee

COMMUNICATIONS FROM THE MAYOR

- NPE - Mr. Wards wonderful 5th grade class reading the Bill of Rights

Bill of Rights

Amendment I

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievances.

Amendment II

A well regulated militia, being necessary to the security of a free state, the right of the people to keep and bear arms, shall not be infringed.

Amendment III

No soldier shall, in time of peace be quartered in any house, without the consent of the owner, nor in time of war, but in a manner to be prescribed by law.

Amendment IV

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

Amendment V

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia, when in actual service in time of war or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

Amendment VI

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the state and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the assistance of counsel for his defense.

Amendment VII

In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise reexamined in any court of the United States, than according to the rules of the common law.

Amendment VIII

Excessive bail shall not be required, nor excessive fines imposed, nor cruel and unusual punishments inflicted.

Amendment IX

The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

Amendment X

The powers not delegated to the United States by the Constitution, nor prohibited by it to the states, are reserved to the states respectively, or to the people.

Mayor Ward

I will be out of the office from December 17th to the 25th to spend time with my family, which means

Muffins with the Mayor for the month of December will be cancelled.

I was recently elected as vice chair of the local MPO (Metropolitan Planning organization), FMATS policy committee and look forward to better serving North Poles interest in the future. I have recently been studying the organizational structure of our MPO and have been offering ways to improve the organizations efficiency and transparency.

Last Friday Bill, Chief Dutra and I gave our presentation to the Interior delegation and their staff regarding the Legislative request approved several months ago. Although the capital budget was much less this year than last year our legislators were receptive to our request.

I was able to participate in the Candle lighting ceremony that was held at Christmas in Ice this last week, it was a warm day (by comparison to today) and we got to sing Christmas carols while we lit a giant ice candle provided by Christmas in Ice.

If you haven't had the opportunity to go to Christmas in Ice please do so, the slides are great and so is the wonderful artwork. My personal favorite are the little ice carving 'ice babies' that you and your family can 'adopt' for a small price. These little ice babies are sure to warm even the coldest heart!

I wish everyone a Merry Christmas and a Happy New Year.

Mr. Welch *moved to suspend the rules for 20 minutes for the Holiday Reception*

Seconded by Ms. Holm

COUNCIL MEMBER QUESTIONS OF THE MAYOR

None

COMMUNICATIONS FROM DEPARTMENT HEADS, BOROUGH REPRESENTATIVE AND THE CITY CLERK

Accountant, Lisa Vaughn

- Two sets of financial statements before council.
- Met with auditors last week of Kohler, Schmitt & Hutchison. They have requested 2013 trial balances.
- Will be out of the office on leave next week.

Director of City Services, Bill Butler

Building Department

- No new permit applications since last council meeting

Public Works

- Snow plowing budget has exceeded the originally approved appropriation for the first time in the 6 winters I have been with the City
 - 2013 Budget recommendation calls for reallocation of Public Works funds to pay for one additional plowing through December 31
- DOT removed snow berms along Santa Claus Lane last Friday
- Request before Council for approval of FMATS Preventative Maintenance match
 - Project will repave 3,219 feet of asphalt (13,642 sq. ft.)
 - Total matching contribution requested \$48,822 for a project costing \$470,140
 - Funding for Match Participation approved in 2014 budget totals \$60,000
 - Part of match in 2014 budget includes \$7,500 for FMATS Coordinators Office

Utility Department

- Loss of flow to discharge channel in Tanana River
 - Utility has begun monthly sampling of sewer outfall to gather data to use in determining a solution to loss of reliable flow in sewer discharge channel
 - To meet on Tuesday with Utility's wastewater consultant (NTL) and consulting wastewater engineer (USKH) to begin discussing options to resolve loss of flow in discharge channel

- Presented to Interior Delegation background on loss of flow in discharge channel so they have background if North Pole submits a request for legislative funding support
 - Mild winter to date may allow the Utility to delay running the boilers used to heat drinking water
- May be able to delay running the boilers until the end of December
- Determine when to run boilers depending upon temperature circulating water mains as it returns to the treatment plant
- Each day of delay can save up to \$500/day

Natural Gas Utility Board

- Regulatory Commission of Alaska is set to release later this week its decision to whom it will grant the service area to provide natural gas for the Fairbanks area--either Fairbanks Natural Gas or Interior Gas Utility
 - RCA can delay decision for up to 90 days if they choose

Later this week, AIDEA is scheduled to narrow the field of bidders to build the natural gas liquefaction plant on the North Slope

Police Department, Chief Dutra

Chief Dutra,

- 1) Officer Gore letter of commendation.
- 2) We should officially be kicking off our E-Cite tomorrow. It appears after almost 2 years the system is finally ready.
- 3) We have finally sent a signed contract to Pro-Comm Alaska and they should begin ordering equipment for our BDA soon.
- 4) Final contract for Heating and Cooling system designs have been vetted and ready for signatures.
- 5) I presented the Police and City Hall Capital project request to the interior delegation on Friday along with the Mayor and Director of City Services, Bill Butler. Everything seemed to go well.

Fire Department, Chief Lane

- No report

Borough Representative, Mayor Ward

- Mayor Ward spoke about the state contributions to unorganized boroughs.

City Clerk

- Bobby Weaver of Younker-Keyes & Associates, who is a registered representative of Lincoln Financial, has met with several employees this past week. Tomorrow will be his last day here to meet with anyone interested in deferred comp.
- Next meeting is on Monday, January 6, 2014
- We need to get our students more involved with things. We can fill a room as we've seen in the past when you involve the community and our students. Our next community project is the Mayor's Art Show. I will reach out again to the middle school and elementary school for the students of the month. If you have any ideas to get our youth more involved with our government please see me about it. In the past we have had student aides who have received credit for coming and helping in the front office.
- Wish everyone a Merry Christmas and Happy New Year
- Will be in and out of the office during the holidays to spend time with family
- 9 days until Christmas!

ONGOING PROJECTS

North Pole Library News included with packet under Mayor's Communications

Arctic Winter Games

Mr. Welch went to an all day class on December 5th. The last time Fairbanks hosted the games was 1988 and the last time Alaska hosted was 2006 in Eagle River. They are looking for volunteers. The games will take place during Spring Break in Fairbanks. Please go to www.Awg2014.org to fill out forms for volunteering.

CITIZENS COMMENTS

Rep. Doug Isaacson

- Monta Faye Lane passed away yesterday of pneumonia. She owned the assisted living home on 5th Ave for years and was instrumental in organizing the street dance for the July 4th celebrations.

OLD BUSINESS

ORDINANCE 13-17, AN ORDINANCE OF THE NORTH POLE CITY COUNCIL AMENDING THE 2013 BUDGET AND LEVYING THE MIL RATE

Mayor Ward introduced the ordinance and stated that this was the second and last reading.

Public Comment

None

Mr. Welch *moved to* Approve Ordinance 13-17, an Ordinance of the North Pole City Council amending the 2013 Budget and Levying the Mil Rate

Seconded by Ms. Hunter

Discussion

None

Ms. Hunter *move to amend the following line items:*

PUBLIC WORKS		
01-08-00-7000	Summer Hire	(764)
01-08-00-7012	Street maintenance	(12,500)
01-0800-7013	Street light maintenance	500
01-08-00-7020	Snow Removal	20,127
01-08-00-7031	FMATS match	(6,863)
01-08-00-6102	Health and Disability	16,000

POLICE		
0-03-00-7014	Vehicle Maintenance	8,310
01-03-00-7015	Vehicle Gas and Oil	(8,310)

PROFESSIONAL SERVICES		
01-02-00-7999	Transfer to fund balance	(18,500)

ADMINISTRATION		
01-01-00-7007	Maintenance Contracts	1,000
01-01-00-7030	Equipment	1,000

Seconded by Mr. Welch

Discussion

Mr. Smith asked about investments.

Mayor Ward said that investments are well and good but his concern is having enough cash flow. Even in a CD we will not get a good rate and our money is basically locked up. It is good being able to transfer money into the fund balance and good decisions that the council is making.

On the Amendment

PASSED

YES – 6 – Hunter, Smith, Welch, Holm, McCarthy, Ward

NO – 0 –

Absent – 1 - McGhee

On the main motion as amended

PASSED

YES – 6 –Hunter, Smith, Welch, Holm, McCarthy, Ward

NO – 0 –

Absent – 1 - McGhee

NEW BUSINESS

ORDINANCE 13-18, AN ORDINANCE OF THE CITY OF NORTH POLE, ALASKA TO AMEND TITLE 4, REVENUE AND FINANCE, CHAPTER 4.16, PURCHASING

Mayor Ward said this was discussed during Committee of the Whole. This would save the City money if they were able to tag on to FNSB or to the State of Alaska bids. This also would save tax payers money.

Public Comment

Chief Dutra

Mr. Dutra spoke in support of this ordinance. He said that it could be a tremendous savings to the City and tax payers.

Mr. Welch moved to Approve Ordinance 13-18 An Ordinance Of The City Of North Pole, Alaska To Amend Title 4, Revenue And Finance, Chapter 4.16, Purchasing

Seconded by Mr. McCarthy

Discussion

None

PASSED

YES – 6 –Hunter, Smith, Welch, Holm, McCarthy, Ward

NO – 0 –

Absent – 1 - McGhee

ORDINANCE 13-19, AN ORDINANCE INTRODUCING TITLE 4, CHAPTER 4.05, FISCAL NOTES FOR ORDINANCES AND RESOLUTIONS

Mayor Ward introduced the ordinance and gave council and overview of the reason behind it.

Public Comment

Doug Isaacson,

Mr. Isaacson spoke in favor of this ordinance and said it provided for transparency.

Mr. Welch moved to Introduce and Advance Ordinance 13-19, An Ordinance Introducing Title 4, Chapter 4.05, Fiscal Notes for Ordinances and Resolutions

Seconded by Mr. McCarthy

Discussion

Ms. Hunter said she liked this ordinance as and would vote for it.

PASSED

YES – 6 –Hunter, Smith, Welch, Holm, McCarthy, Ward

NO – 0 –

Absent – 1 - McGhee

RESOLUTION 13-20, A RESOLUTION OF THE CITY OF NORTH POLE AUTHORIZING A MATCHING CONTRIBUTION OF \$48,822 TO THE STATE OF ALASKA DEPARTMENT OF TRANSPORTATION & PUBLIC FACILITIES FOR THE FAIRBANKS METROPOLITAN AREA TRANSPORTATION SYSTEM PREVENTIVE MAINTENANCE SURFACE UPGRADES PROJECT (AKSAS-DESIGN #61324; CONSTRUCTION #63372)

Mr. Butler introduced this ordinance and explained its importance to the council. Council members had questions of Mr. Butler concerning road construction and the timing of it.

Public Comment

None

Mr. Welch *moved to Adopt Ordinance Resolution 13-20, A Resolution Of The City Of North Pole Authorizing A Matching Contribution Of \$48,822 To The State Of Alaska Department Of Transportation & Public Facilities For The Fairbanks Metropolitan Area Transportation System Preventive Maintenance Surface Upgrades Project (Aksas-Design #61324; Construction #63372)*

Seconded by Mr. McCarthy

Discussion

Ms. Holm didn't like the fact that they may put street lights in neighborhoods. She also didn't like the fact that they would be repairing or doing construction on roads just for maintenance reasons and not because it needs it.

Mr. McCarthy didn't agree and said that some Cities have gotten into trouble by deferring maintenance.

Mr. Welch said that former council member Mr. Taylor didn't like streetlights in his neighborhood. He also agreed with Mr. McCarthy that we did need to do maintenance on our roads to keep them up and in good condition.

Ms. Holm said that she didn't see the urgency for maintenance on the roads.

Mayor Ward said that Mr. McCarthy was right on with the scheduled maintenance and doing preventative maintenance. He didn't think we could spend our money any better than how this is being done. One of the duties that council has is to maintain the City's infrastructure. This is why we are a part of MPO.

PASSED

YES – 5 – Hunter, Smith, Welch, McCarthy, Ward

NO – 1 – Holm

Absent – 1 – McGhee

RESOLUTION 13-21, A RESOLUTION AMENDING THE 2014 CAPITAL PROJECT PRIORITIES FOR THE CITY OF NORTH POLE

Mr. Butler updated council on the Flint Hills sulfolane issue and how this affects the de-watering in the City limits. He said there is no information on how DEC would instruct people to de-water. Mr. Butler stated that DEC has stated that they have no Best Methods of de-watering for sulfolane ground water.

Public Comment

Rep. Doug Isaacson,

Rep. Isaacson said this is a good addition. He doesn't see this as something that the City can afford. He said that Flint Hills put in 50 million dollars for remediation. For 30 million dollars we could have put in an area wide water system. Flint Hills is in conversations with the Attorney General. They have reduced their barrels of oil from 77 barrels a day to 36 barrels a day. Rep. Isaacson said that the state needs to take on some of the responsibility.

Mr. Welch *moved to Adopt Resolution 13-21, A Resolution Amending The 2014 Capital Project Priorities For The City Of North Pole*

Seconded by Mr. McCarthy

Discussion

Ms. Holm asked if the strategic planning was the same thing that NPEDC was doing.

Mayor Ward stated that the NPEDC was working on business retention and the City would be working on

Ms. Holm asked questions concerning City Hall and the Police Station.

Mr. Hunter *moved to delete from line 45 “to add” and line 46 delete “to its fleet”*

Seconded by Mr. Welch

Discussion

None

On the amendment

PASSED

YES – 4 – Hunter, Welch, McCarthy, Ward

NO – 2 – Smith, Holm

Absent – 1 – McGhee

On the main motion as amended

PASSED

YES – 6 – Hunter, Welch, Smith, Holm, McCarthy, Ward

NO – 0 –

Absent – 1 – McGhee

COUNCIL COMMENTS

Mr. Smith – thanked Mr. Wades 5th grade class for coming and reading the Bill of Rights. He said the budget process has been lengthy but he learned a lot. Mr. Smith wished everyone a Merry Christmas and Happy New Year.

Ms. Hunter – liked Mr. Wades 5th grade class and reading of the Bill of Rights. She wished everyone a Merry Christmas.

Mr. McCarthy – wished everyone Happy Holidays and thanked Rep. Isaacson for coming out.

Ms. Holm – liked Mr. Wades 5th grade class and fun to see the King and Queen of North Pole. She congratulated North Pole Library and that it is a positive thing in the community. She explained why she voted the way she did on the resolution and wished everyone a Merry Christmas.

Mr. Welch – thanked Rep. Isaacson for sticking with us and let him know that Mr. Butler and himself have been talking about pellet heating for the entire city. He felt that maybe we should look at this again and look at commercial delivery for city hall. He said the Christmas season is upon us and his grandchildren are here to enjoy the season. He hopes everyone else has a happy holiday season and to be safe in their travels.

Mayor Ward – thanked everyone for a productive year and will be thinking of everyone. He wished everyone a Merry Christmas.

ADJOURNMENT

Mr. Welch adjourned the meeting at 9:56 p.m.

Seconded by Ms. Hunter

The regular meeting of December 16, 2013 adjourned at 9:56 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, January 6, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

If you have trouble viewing this email, [click here](#).



December 20, 2013

Dear Fellow Alaskan,

While experiencing a few hours of harried gift-hunting, I turned the experience into a more joyful season by thinking of Alaskans and some of what we have to be thankful for.

We are forever grateful for those who defend us. We honor our military service members, our veterans, and their families for standing strong for our freedom and for sacrificing so much for us. Thank you!

We give thanks for those who keep us safe closer to home - our law enforcement community, our firefighters, and all first responders. Thank you!

As Alaskans, we offer our thanks to those of you who build this state. To the farmers, the contractors, men and women of the trades, and to all who create and build Alaska opportunity through your own Alaska-tough businesses, thank you!

And, finally, to those of you who bring us together as a people - those who taught us true north when we were young and who taught us to grow with respect and love for all. We give thanks for our elders and for all seniors; for the moms and dads, the teachers, and for that person who took a moment in their day to hear our concern and address it.

It really is a season for thanksgiving at Christmas, and these are just a few of the reasons I'm thankful to serve Alaskans who defend us, who build our state, and who give of themselves to point the way for others.

Merry Christmas and Happy Holidays!

Best regards,

A handwritten signature in blue ink that reads "Sean".

Sean Parnell
Governor

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Office of the Governor | PO Box 110001 | Juneau, AK 99811

Kathy Weber

From: Steve Dutra
Sent: Monday, December 23, 2013 1:28 PM
To: Kathy Weber
Cc: Kevin McCarthy; Elizabeth Holm (elizabeth87@live.com); Mike Welch; Bryce Ward; Thomas R. McGhee; sharon
Subject: FW: Citizen "Compliment".

Just wanted to pass this along. Our Officers are professionals who have pride in their work. It isn't often people take the time to let us know. So I figured I would pass this along.

Thanks

Chief Steve Dutra

North Pole Police Department
125 Snowman Lane
North Pole, Alaska 99705
Business Phone : (907) 488-6902
Business Voice Mail : (907) 488-8456
Business Fax : (907) 488-5299
E-mail : sdutra@northpolepolice.org
Website : www.northpolealaska.com



From: Dave Stevenson
Sent: Thursday, December 19, 2013 12:49 PM
To: Bruce Milne
Cc: Steve Dutra
Subject: Citizen "Complaint".

Officer Milne,

The gentlemen you stopped at the corner of Hurst and Badger called in and stated that you were very courteous this morning on the traffic stop where you advised him about his headlight being out. He just wanted the North Pole Police Department to know what a kind and courteous officer you were.

So keep up the good work. And it's not often people call with this kind of compliment, but when they do, I like to be sure you know about it.

Good job.

Sergeant Dave Stevenson #111
North Pole Police Department



Alaska Municipal League 2014 Winter Legislative Conference

February 17-19, 2014 • Westmark Baranof Hotel • Juneau, Alaska

Please join the Alaska Municipal League and the Alaska Conference of Mayors February 17-19, 2014 for the AML Winter Legislative Conference. During this meeting, AML members will be able to discuss legislative priorities, hear from the Administration and key legislators about the 2014 Legislative Session, and learn about legislation that may affect Alaska's cities and boroughs.

Use this opportunity to meet with your legislators and staff while in Juneau. Please make your own appointments with legislators at your convenience.

DRAFT MEETING AGENDA

Monday, February 17, 2014

1:00 p.m. – 5:00 p.m. AML Board of Directors Meeting Treadwell Room

Tuesday, February 18, 2014

9:00 a.m. – 4:00 p.m. Alaska Conference of Mayors Meeting Treadwell Room

Wednesday, February 19, 2014

8:00 a.m. - 9:00 a.m. Continental Breakfast Treadwell Room

8:30 a.m. – 11:45 a.m. Legislative Conference Treadwell Room

12:00 p.m.- 1:15 p.m. Luncheon Treadwell Room

1:30 p.m. – 4:00 p.m. Legislative Conference, continued Treadwell Room

5:30 p.m. – 7:00 p.m. AML Legislative Reception Treadwell Room

Hotel Room Block-RESERVE YOUR ROOM NOW!

A room block has been reserved at the Westmark Baranof Hotel, rates are \$125/night plus tax depending on room type and occupancy. Please call 1-800-544-0970 for reservations. All reservations must be made prior to 1/16/2014 or the block of rooms will be released.

When booking your room you must mention the AML booking code: "Alaska Municipal League AML 2014".



Alaska Municipal League 2014 Winter Legislative Conference

Delegate Registration

Delegate Name (First, Last) _____

Title _____

Municipality/Organization _____

E-mail Address _____

Billing Information

Name _____

Title _____

Address _____

City, State, Zip _____

Telephone, Fax _____

I AM Attending *(check all that apply):*

☐ AML Board Meeting (Monday.) ☐ Mayor (Tues.) ☐ Legislative Meeting (Wed.&Thurs.)

Meeting Fee *(check one):*

☐ Member: \$125 ☐ Non Member: \$150 ☐ One Day: \$75 _____

Please indicate which day.

Cancellation Policy: Cancellations or changes must be made in writing and received by mail, email or fax no later than Friday, February 7, 2014. No refund will be made for cancellations or "no-shows" after this date. AML cannot be responsible for cancellations due to weather. If you have any questions please contact Betty Svensson at (907) 586-1325 or betty@akml.org.

Please return the completed registration with check or money order to:

Alaska Municipal League • 217 Second Street, Suite 200, Juneau, Alaska 99801

To register and pay by credit card online visit: www.akml.org

Office of the Mayor
City of North Pole

Proclamation

WHEREAS, Robyn Heineken is a senior at North Pole High School and is the daughter of Lee & Brandy Heineken of North Pole; and

WHEREAS, Robyn maintains a high grade point average while participating in softball, tennis and doing after school tutoring during the school year. She has achieved academic success and has earned a spot as a UA scholar; and

WHEREAS, Robyn is a member of the National Honor Society, is senior class president, varsity pitcher for NPHS and participated in the HOBY leadership program; and

WHEREAS, Robyn is a caring and creative person who has compassion for others. You can find her volunteering her time at the Fairbanks Soup Kitchen, Rescue Mission, North Pole Senior Center, March of Dimes or Youth Group at her church; 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 Robyn Heineken the:

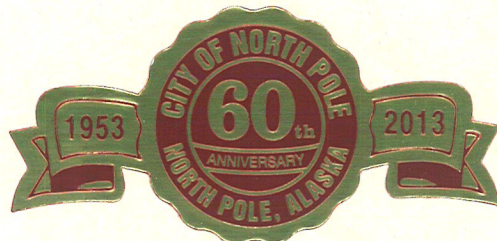
*North Pole City Council
High School Student of the Month
For December 2013*



Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk



CITY OF NORTH POLE

ORDINANCE 13-18

**AN ORDINANCE OF THE CITY OF NORTH POLE, ALASKA TO
AMEND TITLE 4, REVENUE AND FINANCING, CHAPTER 4.16
PURCHASING**

WHEREAS, changes to the practices, regulations 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

WHEREAS, the City of North Pole desires to save the taxpayer money by expediting the bidding process and avoiding additional advertisement charges; and

WHEREAS, the use of other entities bid process is an accepted process for procurement among other municipalities as a way of saving money and leveraging economies of scale; and

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

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

Section 2. Title 4 Revenue and Financing, Chapter 4.16 Purchasing is amended in the North Pole Code of Ordinances as by inserting the text in red:

4.16.040 Competitive Sealed Bidding.

A. Competitive Sealed Bidding.

1. All items purchased by the city in excess of \$20,000 (twenty thousand dollars) shall be awarded by competitive sealed bidding. (Ord. 00-15 §2, 2000)
2. An invitation for bids shall be issued and shall include specifications, and all contractual terms and conditions applicable to the procurement.
3. Adequate public notice of the invitation for bids shall be given a reasonable time prior to the date set forth therein for the opening of bids which shall provide for a minimum of at least fifteen calendar days. Such notice may include publication in a newspaper of general circulation a reasonable time prior to bid opening. The public notice shall state the date and time of the bid opening.
4. Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the invitation for bids. The amount of each bid, together with the

name of each bidder shall be recorded; the record and each bid shall be opened to public inspection.

5. All bid awards shall be made by the city council. Written notice shall be sent to the selected bidder who meets the criteria and requirements as outlined in the invitation for bids.

6. Correction or withdrawal of inadvertently erroneous bids before or after bid opening or cancellation of awards or contracts based on such bid mistakes, may be permitted where appropriate. Mistakes discovered before bid opening may be modified or withdrawn by written or telegraphic notice received in the office designated in the invitation for bids prior to the time set for bid opening. After bid opening, corrections in bids shall be permitted only to the extent that the bidder can show by clear and convincing evidence that mistake was made, the nature of the mistake and the bid price actually intended. However, downward correction of a bid, which would displace the apparent low bidder shall only be permitted if the error made and the intended bid price can be determined solely from the bid documents. Upward correction of a bid, established from the bid documents or other evidence, shall be permitted only if the corrected bid is not within two percent (2%) of the next low responsive bid. All decision to permit the correction or withdrawal of bids, or to cancel awards of contracts based on bid mistakes, shall be supported by a written determination made by the city.

7. The contract shall be awarded with responsible promptness by written notice to the lowest responsible and responsive bidder whose bid meets the requirement and criteria set forth in the invitation for bids. In the event all bids for a construction project exceed available funds and the low responsive and responsible bid does not exceed such funds by more than five percent (5%), the city is authorized when time or economic considerations preclude re-solicitation or work of a reduced scope, to negotiate an adjustment of the bid price with the low responsive and responsible bidder. (Ord. 99-13, §2, (part), 1999)

B. Competitive Sealed Proposals.

1. When the city council determines that the use of competitive sealed bidding is either not practicable or not advantageous to the city, a contract may be entered into by use of the competitive sealed proposals method.

2. Proposals shall be solicited through a request for proposals.

3. Adequate public notice of the request for proposals shall be given including publication in a newspaper of general circulation at least fifteen days prior to the deadline for proposals.

75 4. No proposals shall be handled so as to permit disclosure of the identity of any offeror or
76 the contents of any proposal to competing offers during the process of negotiation. The
77 proposals shall be open for public inspection only after contract award by the city
78 council.

79 5. The request for proposals shall state the relative importance of price and other evaluation
80 factors.

81 6. Award shall be made to the responsible offeror whose proposal is determined in writing
82 to be the most advantageous to the city taking into consideration price and the evaluation
83 factors set forth in the request for proposals. No other factors or criteria shall be used in
84 the evaluation. The contract file shall contain the basis on which the award is made.

85 C. Cancellation of Invitations for Bids or Requests for Proposals. An invitation for bids, a
86 request for proposals or other solicitation may be cancelled, or any or all bids or proposals
87 may be rejected in whole or in part as may be specified in the solicitation, when it is for good
88 cause and in the contract file. Each solicitation issued by the city shall state that the whole or
89 part may be rejected for good cause when in the best interest of the city. Notice of
90 cancellation shall be sent to all businesses solicited. The notice shall identify the solicitation,
91 explain the reasons for cancellation and, where appropriate, explain that an opportunity will
92 be given to compete on any resolicitation or any future procurement of similar items.

93 D. If a bidder or offeror who otherwise would have awarded a contract is found nonresponsible,
94 a written determination of nonresponsibility setting forth the basis of the finding shall be
95 prepared by the city. The unreasonable failure of a bidder or offeror to promptly supply
96 information in connection with an inquiry with respect to responsibility may be grounds for a
97 determination of nonresponsibility with respect to such bidder or offeror. A copy of the
98 determination shall be sent promptly to the nonresponsible bidder or offeror. The final
99 determination shall be made part of the contract file and be made a public record.

100
101 E. The City Council may award contracts based upon requests for bids or requests for proposals
102 issued by another entity provided the requests for bids or requests for proposals meet the
103 minimum requirements detailed in section A above for bids or section B above for proposals
104 provided:

105 1. The Mayor or his designee certify in writing to the City Council that the request for bids or
106 request for proposal process of the entity issuing the request satisfy the minimum
107 requirements detailed in sections A above for bids or section B above for proposals.

108 2. The submitting party to whom a contract is to be awarded agrees to honor the prices and
109 conditions contained in their original submission in response to the request for bids or
110 request for proposals.

3. The submitting party agrees that North Pole Ordinance 4.16.040 Competitive Sealed Bidding; award of contracts; and purchasing supersedes those of the party to whom they originally submitted the bid or proposal and shall apply to the submitting party.

Section 3. Effective date.

This ordinance shall become effective January 1, 2014.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 6th of January, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED/FAILED

Yes:

No:

Absent:

CITY OF NORTH POLE

ORDINANCE 13-19

**AN ORDINANCE INTRODUCING TITLE 4, CHAPTER 4.05, FISCAL NOTES
FOR ORDINANCES AND RESOLUTIONS**

WHEREAS, the State of Alaska and many municipalities require fiscal notes to accompany proposed legislation; and

WHEREAS, fiscal notes are a great aid to a legislative body considering legislation that has financial consequences; and

WHEREAS, fiscal notes provide the public with valuable information and promote open and responsible government; and

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

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. Title 4, Chapter 05 Section .010 of the North Pole Municipal Code of Ordinances is introduced as follows:

4.05.010 Fiscal notes for ordinances and resolutions.

- (a) A summary of the financial effects of an ordinance or a resolution must be submitted to the council accompanying the first reading of an ordinance or resolution before it can be considered.
- (b) The fiscal note on an ordinance or a resolution includes:
 - 1. changes in expenditures;
 - 2. changes in revenue;
 - 3. the source of funds to be used; and
 - 4. Any additional fiscal information that may be useful to the council in its deliberations.
- (c) A fiscal note is required for all ordinances and resolutions that affect revenues, expenses, assets or liabilities.
- (d) The fiscal note, once the ordinance has passed, shall result in an amended budget.

Section 3. **Effective Date.** This ordinance shall be effective January 6, 2014.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 6th day of January, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED/FAILED

YES:

NO:

ABSENT:

CITY OF NORTH POLE

Ordinance 14-01

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 14-01 §2, 2014*; 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 April 1, 2014.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 21st day of January, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASS/FAIL

YES:

NO:

ABSENT:

125 Snowman Lane
North Pole, AK 99705
P: 907-488-8583
F: 907-488-3002
C: 907-388-2728
Email: Kathy@northpolealaska.com

**City of North Pole
Office of the City Clerk/HR Mgr**

Memo

To: Council Members
From: Kathy Weber, City Clerk/HR Manager
CC: Mayor Ward
Date: 12/31/2013
Re: Renewal of Liquor License

The ABC Board has contacted us because Sourdough Fuel is renewing their liquor license for 2014. The ABC Board is required under Alaska Statute to notify the City in writing that this establishment is renewing their liquor license so the city can file a "protest" if they so desire.

The North Pole Police Department, Accounts Receivable clerk, Trisha Fogarty, and Sales Tax Administrator, Renee Beckman, have all been given a copy of the notification. Chief Dutra states there has been no complaints received regarding that establishment. According to Trisha Fogarty and Renee Beckman, all licenses, water & sewer, and taxes have been paid in full, and Chief Lane of NPPD, has no issues with the renewal.

It is my recommendation that the council make a motion of non-objection to this notification.



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

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

December 31, 2013

To: North Pole City Council
Kathy Weber

The North Pole Police Department has received no complaints regarding Sourdough Fuel and its liquor license. We have no objection to renewing the license.

Thank you for your time.

Chief Steve Dutra

A handwritten signature in blue ink, appearing to be "S. Dutra", written over the printed name "Chief Steve Dutra".

Kathy Weber

From: Buddy Lane <blane@gci.net>
Sent: Friday, December 20, 2013 2:56 PM
To: Kathy Weber
Subject: Re: Sourdough Fuel Renewal 2014.doc

Importance: High

Kathy,

I am out of town till the 7th of January. The Fire department has no issues with Sourdough Fuel.

Buddy

From: Kathy Weber <kathy.weber@northpolealaska.org>
Date: Friday, December 20, 2013 11:16 AM
To: Buddy Lane <blane@gci.net>, Steve Dutra <sdutra@northpolepolice.org>, Tricia Fogarty <tricia.fogarty@northpolealaska.org>, Renee Beckman <renee.beckman@northpolealaska.org>, Bryce Ward <bryce.ward@northpolealaska.org>
Subject: Sourdough Fuel Renewal 2014.doc

Please see the attachment regarding the renewal of liquor license for Sourdough Fuel. I need to have all your information in my office by Tuesday, December 31, 2014.

Thanks,

Kathy