

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: 3-29-18
To: Tod Larson / City Manager
From: Jean Barrett / Port, Public Works Director
Subject: March Monthly report

Spring has sprung... or at least all signs point in that direction. We had a real winter this year with lots of snow, now to get it all moved and dumped and away from the roads so things can work towards drying up for the summer. I have been off for most of the past two weeks and while I was gone Pancho Garcia, the City's public works foreman, decided it was time to resign and move back to Arizona to be closer to family, I would like to thank Pancho for his exceptionally hard work and dedication to the City of Dillingham during the time he spent with us and wish him well in his future endeavors.

Public Works

As stated above we have lost a lot of knowledge and information with the resignation of Pancho, his last day will be the first day of his replacement. CJ Roque has accepted the position and he brings with him a very good knowledge of all Public Works departments. CJ has worked in buildings and grounds, water/waste water, landfill and streets departments for the city. This was an easy choice for me when he put in his letter of interest. I look forward to working with CJ.

Streets

- As said earlier the 2 man crew of the streets department has had a busy winter. I am not sure of the total snowfall this winter but they worked long hours, sometimes starting at 4am to get and keep the snow cleared from the city streets. I feel they did an exceptional job.
- All of the hours of work put in on the machinery always leads to some breakdowns, I commend the streets crew for their knowledge and careful operation of their equipment so as to not damage and destroy what we have.

Water / Waste Water

- Business as usual in this department, the crew has worked hard to keep things going.
- The Water system upgrade is at substantial completion inspection at the time of this report. From the verbal reports I am getting, it's looking very well with one small issue that will have to be addressed this spring when the Premier crew comes back and takes care of the landscaping of the areas disturbed this winter.
- The one issue we have is a leak on the sample station on the new park well. This leak could have been from frost heaving or from a piece of frozen ground breaking

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

something, regardless of how it happened it will need to be dug up again this spring and fixed by the contractor.

- Prior to discovering the leak the park well was producing around 200 gallons of water a minute with all 3 wells going we were up in the 330 gallon per minute range, this is great news and a phenomenal amount of water for our use.

Buildings and Grounds

- The B&G crew have been busy putting their knowledge to work they picked up at the boiler training last month at SAVEC maintaining the boiler systems in all of the city buildings.
- Work continues at the shop renovating an office on the ground floor of the shop building for me to move my office into, this should happen next week.
- Many hours have been spent on the Black Gold waste oil boiler at the shop. With its age and a multitude of workers servicing it over the years it was in pretty bad shape and needed some TLC, things are looking good for this and the use of the waste oil for the future.

Shop

- The mechanics are working hard to clean up a lot of old and outdated parts from the storage room. This is an ongoing project and is part of the large picture of what I want to do in the shop.
- As I stated above, there have been a few breakdowns of equipment over this winter, mostly due to wear and tear and not from abuse by the crew. The mechanics have stepped up and done a fine job of getting the much needed machinery back on the road.

Landfill

- Things are going well at the landfill, one of the new workers has finished the RALO course and the other goes in next month.
- Work on cell 3A will start soon, as thing start to warm up and some digging can be done JJC of Dillingham is the contractor on this job.

Port

A quick note on the Port since we will commence work at the dock and harbor soon

- The Dock crew will start work next week, their first job at hand will be snow removal with the first barge due in about a month.
- I had the privilege of meeting Representative Don Young as he passed thru Dillingham on Wednesday March 28th. I met him at the Boat Harbor and was able to chat with him about erosion and the float replacement project that we started in case of federal money availability. When we spoke of the float project and I mentioned the 5.2 million dollar price tag he said, "that's not much at all" this gives me hope. I also mentioned the breakwater that we had in the works before another disaster took our money and he thought that would solve a lot of our problems, I agreed.... Only time will tell if this was a successful meeting.
- I am working on finding new faces to work both the dock and harbor, ads are out and hopefully we will find qualified applicants.

Jean

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MEMORANDUM

Date: February 28, 2018
To: Tod Larson, City manager
From: Jean Barrett, Port / Public works Director
Subject: Feb Monthly report

Port

Obviously not much going on at the Port this time of year, more ice in the harbor and more snow piling up on the dock, hard to believe that summer is just around the corner. Some of the things I have been able to accomplish for the port are below.

- I have been doing some research on converting our high mast lights, which are 1000 watt multi vapor bulbs, into lower cost LED's. Unfortunately to make this happen it will be fairly expensive, it will be something I will continue to look at in the future.
- Our lobbyist in Juneau was able to take our plans for a new float system along with a short narrative to Sen. Lisa Murkowski when she made a trip into the Capitol City earlier this month. We are hoping for funding to show we have a shovel ready project in the chance that money will come available from the Water Resource Development Act (WRDA). This project came in at 5.3 Million dollars with all the bells and whistles but could be trimmed down if the total amount is not available.
- I have been in contact with Northstar, who is the manufacturer of our ice machine to get a quote on a new one. I was put into contact with Integrated Marine Systems and received a quote of \$592 thousand dollars, this in addition to a fee for placement, footings and site prep and set up it brought the price up to near the \$700 thousand range. Plan B is to find someone who can come to Dillingham to troubleshoot and possibly fix our existing ice machine. I will continue to update as information comes to me.
- After 9 years of service to the Dillingham small Boat Harbor my assistant and right hand has decided to move onto new adventures. Virginia Bobbitt has been working for me since she was a 17 year old HS graduate thru a BBEDC intern position. She has worked her way up into a full time / seasonal position with the city, and has decided to try her hand out on the water as a commercial fisher

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“person”. I would like to thank her for her dedication, hard work and drive, Virginia will be a hard person to replace.

Public Works

Streets

- The two man crew that is the streets maintenance crew has been extremely busy keeping the roads clear of snow and when it rains they are busy sanding. Most of this work happens very early in the morning and most of it is taken for granted since when Dillingham wakes up these dedicated employees have been there and moved on to other things. There has been more snow this year than it looks like and at times the biggest issue is “where to put the snow”. There have been several upset citizens calling in to voice their displeasure with the berms left in their driveways.

Water Waste water

- Our two man crew has had a busy month. They have had two separate trainings since my last report, one was a continuing education class and the other was a pump class. I appreciate the effort these two employees put into their jobs.
- The good news this month is that all three wells; the high school, courthouse and the new park well are all online and producing water. The new sample stations and control boards are all installed as well as the control and monitoring equipment in the water treatment plant. We will have a close out on this project with CRW engineers in the near future, I will address this on my March report

Shop

- Things are getting done in the shop as fast as can be expected, we have a new person in place to assist in getting things done. This time of year cold equipment tends to break and it is imperative we get our snow moving equipment fixed and back on the roads. We have been able to do this and I appreciate the two young men I have working the shop. Not much exciting here, work, work, work.

Buildings and Grounds

- The B&G crew traveled to SAVEC in King Salmon this month to attend a boiler maintenance training. They both came back with good, positive comments about the class. I was told the comment from the instructor was, “these two were the shining stars of the training. All buildings are in good shape and the burners are all getting serviced, something that WILL be done before September every year in preparation for winter.

Landfill

- We have been working on the next step of cell 3, we hope to start work when things thaw and dry up. We have had people cutting wood out of the proposed future site of cell 4. We will be excavating material out of this site for the cell 3.
- I will be putting out an RFP in the near future to move the metal / car pile into the back part of the property and hopefully cap it and begin anew with that material being separated like it should have been in the first place.

Jean

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MEMORANDUM

Date: February 17, 2018
To: Tod Larson, City Manager
From: Ida Noonkesser
Subject: Monthly Staff Report

During the month of January, the Senior Center served 389 congregate meals to 43 individuals, 563 home delivered meals to 33 individuals, gave 461 assisted rides to 27 individuals and 247 unassisted rides to 31 individuals.

We had one new renter in the month of January.

I did a survey of all of our elders about our services and how we can improve them. Twenty-one elders filled out the questionnaire. I use them every year in my end of year grant reports, but they also help me know what we are doing well and what we need to work on.

Our February Advisory Board meeting was cancelled.

Our next Advisory Board meeting will be March 14, 2018

1. CALL TO ORDER

The Code Review Committee met on Thursday, February 8, 2018, in the City Council Chambers, Dillingham, AK. Council Member Chris Maines chaired the meeting and called the meeting to order at 5:30 p.m.

2. ROLL CALL

Committee Members present:

Chris Maines	Mayor Alice Ruby	Tracy Hightower
Aksel Buholm	Lori Goodell	Tod Larson

3. APPROVAL OF MINUTES

- a. Minutes of January 11, 2018

MOTION: Alice Ruby moved and Tracy Hightower seconded the motion to approve the minutes of January 11, 2018.

VOTE: The motion passed unanimously by voice vote.

4. APPROVAL OF AGENDA

MOTION: Alice Ruby moved and Aksel Buholm seconded the motion to approve the agenda.

VOTE: The motion passed unanimously by voice vote.

5. UNFINISHED BUSINESS

- a. Code Committee's To Do List

The list has been updated with two items approved by council:

- Review and update Title 7 animals to address the recommendations made in the 2008 Supreme Court case. The City Clerk will contact Public Safety and begin to prepare recommendations based on MOA model;
- Title 4.20.020 1(a) to review when sales tax are applied: at time of purchase or when there is a change in ownership. This item will remain on the list while the Finance Director conducts more research.

6. NEW BUSINESS

- a. Review \$5,000 sales tax cap

Discussion:

- A representative from L&M was unable to make it to the meeting tonight; this issue will stay on the agenda for the March meeting;
 - Code Committee discussed this issue previously and concluded that it was not the sales tax but the price of the item in general that was driving people to purchase outside of Dillingham;
 - No definite numbers were investigated; staff could run some quick estimates;
 - The City Manager reached out to business owners during the process and invited their participation as well as inviting them to attend meetings;
 - There is concern regarding loss of jobs and loss of revenue;
 - A "white paper" could be submitted for review if local business continues to have difficulty making it to the meetings;
 - There has been an effort to try and spread taxation as broad as possible to replace lost revenue. There are many exemptions, and only a small percentage of the land mass in the city boundaries is taxable;
 - There is an expectation of services and that requires funds.
- b. Set Code Review Committee meeting schedule

The committee will meet in March to discuss the sales tax cap, and begin to look at Title 7. Tentative date of March 15th will be confirmed by the City Clerk.

7. PUBLIC COMMENT/COMMITTEE COMMENTS

There were no comments.

8. ADJOURNMENT

The meeting adjourned at 5:45 p.m.



Chris Maines, Chair

ATTEST:



Lori Goodell, City Clerk

Approval Date: March 22, 2018

1. CALL TO ORDER

The Code Review Committee met on Thursday, January 11, 2018, in the City Council Chambers, Dillingham, AK. Council Member Chris Maines chaired the meeting and called the meeting to order at 5:30 p.m.

2. ROLL CALL

Committee Members present:

Chris Maines	Mayor Alice Ruby	Tracy Hightower
Aksel Buholm	Lori Goodell	

Tod Larson was excused

3. APPROVAL OF MINUTES

- a. Minutes of December 14, 2017

MOTION: Alice Ruby moved and Tracy Hightower seconded the motion to approve the minutes of December 14, 2017.

VOTE: The motion passed unanimously by voice vote.

4. APPROVAL OF AGENDA

Animal Control Officer Dan Boyd was recognized and will address the committee under item 7, public comments.

MOTION: Alice Ruby moved and Lori Goodell seconded the motion to approve the agenda.

VOTE: The motion passed unanimously by voice vote.

5. UNFINISHED BUSINESS

- a. Code Committee's To Do List

- Items completed have been removed from the list;
- Two items have been requested to be added; review and update Title 7 animals to address the recommendations made in the 2008 Supreme Court case; and Title 4.20.020 1(a) to review when sales tax are applied: at time of purchase or when there is a change in ownership.

- b. Impose Excise Tax on Cultivation of Marijuana

- The committee looked at information regarding a proposed marijuana retail store. The City Planner is addressing the regulation associated with the location.

6. NEW BUSINESS

- a. Ordinance 2018-01, Amend the Timeline for Providing Notice to the Council

This ordinance was updated after a review by the attorney. State statute requires notification of penalty and interest as separate items so this section was deleted from the proposed ordinance. The current proposed ordinance is written to only amend the timeline for notice to council.

MOTION: Alice Ruby moved and Tracy Hightower seconded the motion to recommend Ordinance 2018-01 to the Council.

VOTE: The motion passed unanimously by voice vote.

7. PUBLIC COMMENT/COMMITTEE COMMENTS

Animal Control Officer Dan Boyd:

- There has been a recent increase in dog bite incidents;
- The current code still follows a harsh 'one bite' method;
- Proposing code be revised to mirror the tiered system used by Anchorage, which has more definitions and an outlined process to determine provocation

Discussion:

- The committee will recommend this item to the council for consideration as a new item on the to do list in the February meeting;
- Staff could then draft proposed changes to existing code for review.

8. ADJOURNMENT

The meeting adjourned at 5:56 p.m.



Chris Maines, Chair

ATTEST:



Lori Goodell, City Clerk

Approval Date: 2/8/2018

1. CALL TO ORDER

The Finance and Budget Committee met on Monday, February 26, 2018, in the City Council Chambers, Dillingham, AK. Paul Leidberg called the meeting to order at 5:34 p.m.

2. ROLL CALL

Committee Members present:

Andy Anderson Tod Larson Mayor Ruby
Navin Bissram Paul Liedberg

Curt Armstrong was absent

3. APPROVAL OF MINUTES

- a. Minutes of January 22, 2018

MOTION: Andy Anderson moved and Alice Ruby seconded the motion to approve the minutes of January 22, 2018.

One correction, Paul Liedberg attended the meeting via teleconference.

VOTE: The motion passed as amended unanimously.

4. APPROVAL OF AGENDA

MOTION: Andy Anderson moved and Alice Ruby seconded the motion to approve the agenda.

Unfinished business 6. a. Finance Tax Billing Notice "90 days overdue", will be deleted from the agenda and rescheduled for the May meeting. This better meets the timing in Finance for property tax billing. It is not time critical on this agenda.

VOTE: The motion passed as amended unanimously.

5. STAFF REPORTS

Navin Bissram reviewed the quarterly financial report, date ending December 31, 2017.

6. UNFINISHED BUSINESS

- a. Review Ordinance 2017-10, Review Attorney Recommendations

After an additional legal review requested at the last Finance & Budget Committee meeting the city attorney submitted two additional revisions.

Discussion:

- The first attorney review was submitted by the city clerk early on, the second review was done the end of September;
- Recommend that the committee select one of the recommendations and move forward;
- Version labeled Sub 2 seems to be more simplified, with a retailer paying the tax, but allowing for a credit (not a reimbursement) when an applicable sale happens;
- Sub-1 was introduced to council, Sub-2 is the attorney's first draft of changes and allows for some situations being exempt, Sub-3 language is cigarettes are not exempt on secondary sales;
- Exemption cards or registration lists are one way to manages sales made to businesses outside of city limits that would be exempt;
- Two goals of the ordinance – reduce the health impact, and create revenue;
- Consensus is for version Sub-2 with an exemption for wholesale transactions in neighboring communities, the rates stay the same as already introduced;
- Goal to have Sub-2 version cleaned up and ready to reintroduce at the March 8th council meeting.

b. FY2019 Budget Schedule

The schedule was reviewed, and the first meeting will take place during the next regular meeting 3/19; with 4/2 and 4/9 being the next meeting times. The committee can then relook at the schedule.

7. NEW BUSINESS

a. Review Financials December 2017

Financial Statement was reviewed under staff reports.

b. 2017 Audit Report

There will be workshop to present the 2017 Audit Report prior to the 3/8 council meeting. The letter to the Governing Board and the Audit will be in the council packet for review.

8. PUBLIC/COMMITTEE COMMENT(S)

Todd Fritze voiced concern regarding the new sales tax code. A different answer regarding implementation has been received from several sources. Casual and isolated sales needs to be more clearly defined. Asked that council readdress this issue so when there is turnover the code is understood. Would like a clear answer; the Beaver Roundup Bazaar is coming up and the new code is effective on March 1.

Discussion:

- The City Manager is looking at this issue, he will be reviewing questions as they arise so there is a consistent application of code;
- Bring issue back to code committee for review of what was adopted, did it accomplish what the committee intended;
- AK State and law and DMC says if you sell for profit a business license is required;
- City Manager will issue a letter showing determination of situation, which will allow for an appeal to council if further petition is desired.

Suzie Nunn thanked the committee for work on tobacco tax. Youth are sensitive to increase in price and makes them less able to purchase products. Delayed use will reduce use and increase health. Marketing targets youth especially with new e-cigarette products.

Tiffany Webb noted tobacco hits Alaska Native populations hard, and is more likely to kill based on health discrepancies and socio-economic differences. Everything that can be done to prevent youth from smoking is important.

Mayor Ruby saw a service for online payments. Can give web address for further research.

9. ADJOURNMENT

The meeting adjourned at 7:11 p.m.



Paul Leidberg, Chair

ATTEST:



Lori Goodell, City Clerk

Approved: March 19, 2018

1. CALL TO ORDER

The Finance and Budget Committee met on Monday, January 22, 2018, in the City Council Chambers, Dillingham, AK. Curt Armstrong chaired the meeting and called the meeting to order at 5:32 p.m.

2. ROLL CALL

Committee Members present:

Andy Anderson Tod Larson Curt Armstrong
Navin Bissram Paul Liedberg (attending via teleconference)

Mayor Ruby was excused

3. APPROVAL OF MINUTES

- a. Minutes of December 18, 2017

MOTION: Andy Anderson moved and Paul Liedberg seconded the motion to approve the minutes of December 18, 2017.

VOTE: The motion passed unanimously.

4. APPROVAL OF AGENDA

MOTION: Tod Larson moved to approve the agenda.

A revised draft of FY17 financial audit will be provided to committee members.

VOTE: The motion passed unanimously.

5. STAFF REPORTS

There was no report given.

6. UNFINISHED BUSINESS

- a. Ordinance 2017-10 (SUB 1), Review Excise Tax on Tobacco Products

Discussion:

- This version with the most recent changes has not been reviewed by the attorney, staff will forward it for review;
- Changes after introduction to council have not been substantive; deleted or changed definitions: direct buyer has been removed, retailer and distributor have been updated, wholesale price has been changed;
- Date of implementation has been changed;
- Person has been defined in the definition section;

- 4.24.030 taxes on wholesale price other tobacco products, consider raising to 75% as requested by tobacco cessation representative. Currently the ordinance is written at 45% which mirrors Bethel. The committee feels comfortable putting this ordinance forward at the 45%, stating it could be looked at again at a later date;
- This ordinance wording was updated to mirror the current sales tax code.

The recommendation is the committee accept the changes made and forward this ordinance to the City Council.

7. NEW BUSINESS

- a. Review Financial Report 10/31/2017

October financial report was not reviewed as November report is more current.

- b. Review Financial Report 11/30/2017

Navin Bissram reviewed the November financial statement.

- c. FY19 Proposed Finance & Budget Meeting Schedule

It's still early in the budget season, no action is needed at this time. This schedule is for consideration in planning only. The Committee can discuss and finalize the schedule in the February meeting.

Dept. reports included in this agenda. Timing of financial reports was discussed with city manager to get information more timely to committee members. The committee can receive this amount of information on a regular basis.

8. PUBLIC/COMMITTEE COMMENT(S)

The property tax statements with the 90 day past due notice will be addressed by updating the computer system with the corrected due date. The Finance Director is not in favor of changing the due date to Nov. as this would have a negative impact on cash flow into the revenue stream. List as an agenda item in February to follow up.

9. ADJOURNMENT

The meeting adjourned at 6:30 p.m.



Paul Leidberg, Chair

ATTEST:



Lori Goodell, City Clerk

Approved: 2/26/2018

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2017-10(Sub-2)

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING DILLINGHAM MUNICIPAL CODE TITLE 4 – REVENUE AND FINANCE BY THE ADDITION OF A NEW CHAPTER 4.24 IMPOSING AN EXCISE TAX ON CIGARETTES AND TOBACCO PRODUCTS

WHEREAS, Alaska has some of the nation's highest rates of smoking and tobacco use; and

WHEREAS, an excise tax on tobacco products benefits public health through decreased tobacco use; and

WHEREAS, an excise tax on tobacco products will generate additional revenues for the city;

NOW, THEREFORE, BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Title 4. That Dillingham Municipal Code Title 4 – Revenue and Finance is hereby amended by the addition of a new Chapter 4.24 – Excise Tax on Cigarettes and Tobacco Products to read as follows:

Chapter 4.24

EXCISE TAX ON CIGARETTES AND TOBACCO PRODUCTS

Sections:

- 4.24.010** Definitions.
- 4.24.020** Tax on cigarettes.
- 4.24.030** Tax on other tobacco products.
- 4.24.040** Intent and purpose of chapter and taxpayer.
- 4.24.050** Exemptions.
- 4.24.060** Registration required to acquire cigarettes and other tobacco products exempt of tax for resale outside the city; eligibility of applicant.
- 4.24.063** Expiration and renewal of registration.
- 4.24.065** Suspension or revocation of registration.
- 4.24.070** License required for dealers in cigarettes or other tobacco products; issuance.
- 4.24.080** License fee.
- 4.24.090** Expiration and renewal of licenses.
- 4.24.100** Transfer of license.
- 4.24.110** Refund of tax or license fee.

- 4.24.120 Display of license; surrender of license; suspension or revocation of license.**
- 4.24.125 Tax returns.**
- 4.24.130 Involuntary returns.**
- 4.24.135 Amended tax returns.**
- 4.24.140 Application of payments.**
- 4.24.145 Prohibited acts and penalties.**
- 4.24.150 Civil fraud.**
- 4.24.155 Tax lien.**
- 4.24.160 Interest on unpaid tax.**
- 4.24.165 Taxpayer, licensee, or other person remedies.**
- 4.24.170 Inspection and maintenance of documents and records.**
- 4.24.175 Administrative regulations.**
- 4.24.180 Confidentiality of records.**

4.24.010 - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

“Brought into or acquired” includes all manners, ways, and modes of bringing into or obtaining cigarettes or other tobacco products in the city.

“Buyer” means a person who brings into or acquires in the city cigarettes or other tobacco products for his own consumption.

“Cigarette” means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.

“Department” means the city finance department.

“Distributor” means a person who brings cigarettes or other tobacco products or causes them to be brought into the city, and who sells or distributes them to others for resale.

“Inventory count” means the effective date and details of a count by description, including the trade name and brand, purchase price and total quantity on-hand of all cigarettes and other tobacco products. Detail must be subtotaled and distinguished between cigarettes and other tobacco products which are taxable and cigarettes and other tobacco products which were acquired exempt of the city excise tax under this chapter.

“Other tobacco products” means:

- (1). A cigar;
- (2). A cheroot;

- (3). A stogie;
- (4). A perique;
- (5). Snuff and snuff flour;
- (6). Smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette;
- (7). Chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing;
- (8). An article or product made wholly or in part of tobacco or a tobacco substitute or otherwise containing nicotine that is expected or intended for human consumption, but not including a tobacco substitute prescribed by a licensed physician or a product that has been approved by the United States Food and Drug Administration for sale as a tobacco use cessation or harm reduction product or for other medical purposes and which is being marketed and sold solely for that approved purpose;
- (9). Any noncombustible device that provides a vapor of liquid nicotine to the user or relies on vaporization of any liquid or solid nicotine, including devices manufactured as e-cigarettes, e-cigars, e-pipes or under any other product name.

“Person” includes an individual, company, partnership, joint venture, joint agreement, association (mutual or otherwise), corporation, estate, trust, business trust, receiver or trustee, syndicate, or political subdivision of this state, or combination acting as a unit including individuals who are employees or officers of any of the such entities who are under a duty to perform an act concerning which a violation of this chapter could occur. It is the intent of this chapter that such persons be personally liable for unremitted taxes.

“Place of business” means a place where cigarettes or other tobacco products are sold, or where they are brought or kept for the purpose of sale or consumption, including a vessel, vehicle, airplane, or train.

“Purchase” means the acquisition of ownership or possession of cigarettes or other tobacco products from any source.

“Retail” means a sale to a consumer or to any person for any purpose other than for resale.

“Retailer” means a person who is engaged in the business of selling cigarettes or other tobacco products at retail to consumers.

“Sale” includes a sale, barter, exchange, and every other manner of transferring the ownership of personal property.

“Tax” means the cigarette and other tobacco products excise tax assessed pursuant to this chapter.

“Tax return” means the monthly report to be submitted to the department as required by this chapter.

“Vending machine operator” means a person who brings or causes cigarettes or other tobacco products to be brought into the city and who owns or operates a vending machine that dispenses cigarettes, whether the vending machine is installed on the person’s own premises or installed elsewhere.

“Wholesale price” means the price paid by a distributor or retailer for cigarettes or other tobacco products.

4.24.020 Tax on cigarettes.

A. The municipality hereby levies an excise tax of **100** mills on each cigarette brought into the city after **June 30, 2018**. Cigarettes upon which the tax is imposed are not again subject to the tax when acquired by another person.

4.24.030 Tax on other tobacco products.

A. An excise tax of **45** percent of the wholesale price is levied on tobacco products, other than cigarettes, brought into the city. The tax is levied effective **July 1, 2018**. Tobacco products upon which this tax is imposed are not again subject to this tax when acquired by another person.

4.24.040 Intent and purpose of chapter and taxpayer.

- A. It is the intent and purpose of this chapter to collect the tax from the person who:
1. brings or causes cigarettes or other tobacco products to be brought into the city;
 2. makes, manufactures, or fabricates cigarettes or other tobacco products in the city;
 3. ships or transports cigarettes or other tobacco products into the city; or
 4. commits, or is complicit in, an act of tax evasion resulting in the city being deprived of the tax due under this chapter.

B. Notwithstanding anything to the contrary contained in this chapter, the taxpayer shall be those persons described in this section and no others.

4.24.050 Exemptions.

A. Supremacy Clause

The tax imposed under this chapter does not apply to cigarettes and other tobacco products if the United States Constitution or other federal laws prohibit the levying of this tax on such products by the city.

B. Resale Outside the City

Provided all persons otherwise subject to this chapter comply with its requirements, cigarettes and other tobacco products:

1. brought into or acquired in the city;
2. transported outside of the city; and
3. which are for resale outside the city by a merchant with an Alaska State business license carrying an Alaska State tobacco endorsement thereon.

4.24.060 Registration required to acquire cigarettes and other tobacco products exempt of tax for resale outside the city; eligibility of applicant.

- A. Except as otherwise provided herein, no person may acquire cigarettes or other tobacco products in the city exempt of the tax unless that person has registered with the department in accordance with this chapter. No licensee shall claim any deduction under this chapter unless cigarettes or other tobacco products for which any deduction is claimed have been sold or transferred to a person registered with the department in accordance with this chapter prior to such sale or transfer.
1. Any person whose principal place of business is located outside the City and who acquires cigarettes or other tobacco products in the City for resale outside the City at his or her principal place of business must apply for registration with the department to acquire cigarettes or other tobacco products in the City exempt of the tax provided such person has a valid State of Alaska business license with a tobacco endorsement and relevant line of business code or equivalent thereon.
 2. A business having more than one location outside the City shall apply with the department to register each separate location that will or does receive tax-exempt cigarettes and other tobacco products directly from a distributor in the City.
- B. Application for registration to acquire cigarettes or other tobacco products in the City exempt of the tax shall be on a form provided by the department, and shall include the following information and such other information as the department may require:
1. The applicant's name and mailing address;
 2. A copy of the applicant's current State of Alaska business license, including a tobacco endorsement and the line of business (LOB) code or equivalent;
 3. The business name and location(s) where cigarettes and other tobacco products will be sold;

4. The applicant's signature, firmly binding the applicant, to an agreement that, in the event the department revokes the applicant's registration in accordance with Section 4.24.065, the applicant will become ineligible to register under this section for a period of two years, beginning with the date of revocation;
 5. The applicant's signature confirming that the applicant fully understands the relevant compliance requirements of this chapter;
 6. Each signature shall be by a person or agent having such authority to sign and bind the applicant and shall be under penalty of prosecution for unsworn falsification.
- C. All persons registered under this section shall maintain compliance with all relevant State of Alaska laws and administrative requirements related to the registered business, including but not necessarily limited to: business license, tobacco endorsement, and any related required periodic reporting.
- D. All persons applying for registration under this section shall be current with all financial obligations due to the City.
- E. A registration under this section is valid from the date the department approves registration until December 31 that year.
- F. The department may refuse to register an applicant if there is reasonable cause to believe that
1. The applicant has structured its business organization to avoid ineligible status;
 2. The applicant has structured its business to avoid payment of amounts due under this chapter; or
 3. The applicant is responsible for any act or omission by any person which withholds, misstates or provides false or misleading information required by the department.
- G. A person whose registration is revoked becomes ineligible to register under this section for a period of two years, beginning with the date of revocation.
- H. A natural person whose acts result in revocation of registration becomes ineligible to register under this section.
- I. The department shall maintain and publish a current listing of businesses registered under this section for use by a licensee to confirm if a merchant customer is eligible to purchase cigarettes and/or other tobacco products exempt of the tax imposed by this chapter.

4.24.063 - Expiration and renewal of registration.

- A. Registration under section 4.24.060 expires on December 31. A person, upon application to the department, may, on or before December 31, renew registration for one calendar year from the expiration date.
1. If there is a change in ownership of the registered business, registration shall automatically expire.
 2. If the person who signed the application ceases to have the authority to bind the registered business, then registration shall automatically expire.

3. If the name of the registered business is changed or the registered business is moved to another location, the registration shall automatically expire. Upon application to the department, registration may be renewed without fee for the new name and/or new location of the business for the balance of the 12-month term of registration.
4. If a person who is ineligible to register under section 4.25.060 becomes an owner, partner, member, officer, director, or manager of a registered business, registration of that business shall automatically expire.

4.24.065 - Suspension or revocation of registration.

- A. The department may suspend or revoke a person's registration under section 4.24.060 for any violation of this chapter by the officers, directors, owners, members, or employees of the applicant business.

4.24.070 License required for dealers in cigarettes or tobacco products; issuance.

A. No person may sell, purchase, possess, or acquire cigarettes or other tobacco products in the city as a manufacturer, distributor, retailer, or vending machine operator, without a license issued under this chapter.

B. The department, upon application and payment of the fee, shall issue a license to the applicant. A copy of the applicant's active State of Alaska business license with a tobacco endorsement is required and must accompany the application. The application must include the following information:

1. the applicant's name and address;
2. the name under which the cigarette or other tobacco products business will be conducted;
3. the applicant's cigarette or other tobacco products business categories as a manufacturer, distributor, retailer or vending machine operator;
4. in the case of vending machine operator, the number of vending machines which will be operated; and
5. other information required on the department's application form.

C. The department may refuse to issue a license if there is reasonable cause to believe that the applicant has willfully withheld information requested to determine the applicant's eligibility to receive a license, or if there is reasonable cause to believe that information submitted in the application is false or misleading and is not made in good faith.

D. A license required by this chapter is in addition to any other license required by law.

E. A license issued under this chapter shall include:

1. the name and address of the licensee and name of licensed business;
2. the type of business to be conducted;
3. the address at which the business is conducted; and
4. the year for which the license is issued.

4.24.080 License fee.

A. For each license issued under this chapter, and for each renewal, the fee is \$50 per calendar year. This license shall be in addition to the regular business license required under Dillingham Municipal Code (DMC).

4.24.090 Expiration and renewal of licenses.

A. A license issued under this chapter expires on December 31 of each respective year. A licensee, on application to the department accompanied by the renewal fee, may, before the expiration of the license, renew the license for one year from the expiration date of the license. If the licensee moves the business to another location within the city, the licensee shall, upon application to the department, be reissued a license for the new location for the balance of the unexpired term. A person whose license is lost, stolen, or defaced shall immediately file an application with the department for reissuance of the license for the balance of the unexpired term.

4.24.100 Transfer of license.

A. A license issued under this chapter is not assignable or transferable. However, in the case of death, bankruptcy, receivership or incompetency of the licensee, or if the business of the licensee is transferred to another person by operation of law, the department may in its discretion extend the license for a limited time to the executor, administrator, trustee, or receiver, or the transferee of the licensee.

4.24.110 Refund of tax or license fee.

A. The department shall not refund the license fee paid pursuant to this chapter upon the surrender or revocation of a license after the beginning of the license year. Upon application, the department may refund a license fee that is paid or collected in error.

B. If a remittance by a licensee exceeds the amount due, and the department, on audit of the account in question, is satisfied that this is the case, the department shall, upon written request of the licensee, refund the excess to the licensee without interest.

C. Any claim for refund filed more than one year after the due date of the tax is forever barred.

4.24.120 Display of license; surrender of license; suspension or revocation of license.

- A. A license issued under this chapter must be prominently displayed at the licensee's place of business.
- B. A licensee shall surrender a license within ten days after:
1. a revocation of a license;
 2. a cessation of business;
 3. change of ownership of; or
 4. a change of a place of business.
- C. The department may suspend or revoke a license issued under this chapter:
1. for violation of this chapter or a regulation of the city adopted pursuant to this chapter; or
 2. if a licensee ceases to act in the capacity for which the license was issued.
 3. If the licensee fails to submit their taxes due in a timely manner as required by Code.
- D. No person whose license is suspended or revoked shall sell cigarettes or other tobacco products or permit cigarettes or other tobacco products to be sold during the period of the suspension or revocation on the premises occupied or controlled by that person. No disciplinary proceeding or action is barred or abated by the expiration, transfer, surrender, renewal, or extension of a license issued under this chapter.

4.24.125 Tax returns.

- A. On or before the last day of each calendar month a licensee shall submit to the department a tax return, upon forms provided by the department, for each license, and submit payment for the taxes due.
1. The return shall be signed under penalty of perjury by the licensee or his agent and must include:
 - (a) the name and address of the licensee;
 - (b) the name and address of the person filing the return, if different from the licensee;
 - (c) the number of the license issued under this chapter;
 - (d) the name under which the cigarette or tobacco business is being conducted;
 - (e) the number of cigarettes manufactured, brought into or acquired in the city during the preceding month from any source whatsoever;
 - (f) the wholesale price of all other tobacco products brought into or acquired in the city during the preceding month from any source whatsoever;

- (g) the names of persons from whom cigarettes and other tobacco products were brought into or acquired in the city during the preceding month from any source whatsoever;
- (h) the number of cigarettes brought into or acquired in the city from each person named in subparagraph g of this section;
- (i) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products for which exemptions are claimed under this chapter;
- (j) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products, specified in the return in response to subparagraphs e and f of this section, for which the tax has been paid previously by another person;
- (k) the amount of tax due on the nonexempt cigarettes manufactured, brought into or acquired in the city during the preceding month; and the amount of tax due based on the wholesale price of nonexempt other tobacco products manufactured, brought into or acquired in the city during the preceding month; and
- (l) other information and supporting documentation which may be required by the department with the return.

B. Each licensee shall report the cigarette and other tobacco product sales for which an exemption is claimed as a deduction on its monthly tax return to the department and shall provide a copy of an invoice or other document satisfactory to the department supporting each sale of exempt product.

C. A tax return must be filed even if there were no cigarettes or other tobacco products manufactured, brought into or acquired in the city during the preceding month.

D. The taxes imposed under this chapter and the return required by this section must be received by the department or postmarked on or before the last day of each calendar month following the month covered by the return.

4.24.130 Involuntary returns.

A. If a licensee fails to file a return as required by this chapter, or when the department finds that a return is not supported by the records to be maintained pursuant to this chapter, the department may prepare and file a return on behalf of the licensee. Involuntary returns filed under this section may be premised upon any information that is available to the department, including, among other things, comparative data for similar businesses. A licensee for whom an involuntary return is filed under this section shall be subject to liability for the tax stated in the return, as well as subject to the penalties and interest provided for in this chapter. A return prepared by the department is, prima facie, good and sufficient for all legal purposes. However, nothing prevents the licensee from presenting evidence on an appeal to rebut the presumed sufficiency of a return prepared by the department, nor does the presumption of sufficiency alter the parties' respective burdens of proof once the licensee has presented evidence to rebut that presumption.

4.24.135 Amended tax returns.

A. Any tax return filed hereunder may be amended by the licensee within one year after the due date of the tax return being amended. No amendment by the licensee shall be allowed after this one-year period.

B. Any tax return prepared and filed by the department on behalf of the licensee may be amended by the licensee within one year of the date filed by the department. No amendment by the licensee shall be allowed after this one-year period.

4.24.140 Application of payments.

A. Any payment submitted to the department for any taxes, penalties, interest, or cost due under any provision of this chapter or any return or any finding or determination by the department under this chapter shall be credited to the monthly tax period for which remitted, first to the payment of costs and then to penalties, interest, and taxes in that order.

4.24.145 Prohibited acts and penalties.

No person may, in violation of or without complying with the provisions of this chapter,:

1. import cigarettes or other tobacco products into the city;
2. sell, transfer or acquire cigarettes or other tobacco products in the city; or
3. participate in the importation into the city or in the sale, transfer, or acquisition within the city of cigarettes or other tobacco products.

B. If a person fails to pay the full amount of the tax due and/or file a tax return or report required under this chapter by the due date, a penalty of 10% of the taxes due shall be assessed.

1. The penalty shall be computed on the unpaid balance of the tax liability as determined by the department.
2. The penalties provided for in this section shall be in addition to all other penalties and interest provided for under this chapter.

C. If a properly filed amended return reduces the total tax liability or the tax required to be paid, or the department reduces the tax liability, the related penalty will be reduced accordingly.

D. All penalties and remedies enumerated in this chapter are cumulative.

4.24.155 Tax lien.

A. If any person who is liable to pay a tax or license fee under this chapter neglects or refuses to pay the tax or licensee fee after demand, the amount, including interest, additional amounts, or assessable penalty together with costs, is a lien in favor of the city upon all property and rights to property, real or personal, belonging to that person.

B. A notice of lien for amounts described in this section may be recorded in the office of the district recorder, Bristol Bay Recording District, Third Judicial District and in the State

Recorder's Office UCC Central File System; however failure to so record said interests shall not be construed as a waiver or abrogation of any and all priorities, rights and interests of the city at law and in equity. Upon full satisfaction of payment of all charges, interest, penalties and costs due and owing to the city, the city shall file a certificate discharging the lien.

C. In an action to enforce a lien, the court shall allow as part of the costs all money paid for drawing the lien and for filing and recording the lien claim, and a reasonable attorney fee for the foreclosure of the lien.

4.24.160 Interest on unpaid tax.

A. In addition to any penalties imposed by this chapter, interest at the rate of 6 percent per annum shall be charged on the unpaid balance of delinquent taxes.

4.24.165 Taxpayer, licensee, or other person remedies.

A. Any person aggrieved by any action of the department in issuing, suspending, revoking, or refusing to issue any license or registration for exemption under this chapter or in fixing the amount of taxes, penalties, interest, or costs under this chapter should provide written protest notice to the department. The city will rule on each protest within 30 days of receipt of the notice by the city.

4.24.170 Inspection and maintenance of documents and records.

A. Every person subject to this chapter shall keep a complete and accurate record of all cigarettes and other tobacco products manufactured, purchased, sold, brought into, transported outside of for the purpose of sale, or acquired in the city by such person.

1. Except in the case of a manufacturer, the records shall include a statement containing the name and address of the person from whom cigarettes or other tobacco products were purchased or acquired, the date of delivery, the quantity of cigarettes and other tobacco products, the trade name and brand, and the price paid for other tobacco products purchased.
2. Each invoice or other documentation of the sale of cigarettes or other tobacco products within the city shall state whether the tax imposed under this chapter has been paid.
3. Persons subject to this chapter shall keep such other documents and records as the department prescribes.
4. All documents and records required by this section shall be preserved by persons subject to this chapter for three years. All records and documents required by this chapter to be kept or retained are subject to inspection within the city upon demand by the department.

B. A licensee transferring or selling cigarettes or other tobacco products to a Section 4.24.060 registrant must keep a record of cigarettes and other tobacco products transferred or sold to such person.

C. The finance director may, during business hours, enter the business premises of a licensee where cigarettes or other tobacco products are kept or stored, so far as it may be necessary for the purpose of examining such products and the related business records.

4.24.175 Administrative regulations.

A. The finance director, or designee, may adopt regulations providing for the application and interpretation of this chapter and providing methods and forms for reporting and collecting the tax imposed by this chapter.

4.24.180 Confidentiality of records.

A. All tax returns, documents, records, and/or reports filed with the department pursuant to the provisions of this chapter and all data obtained from such tax returns, documents, records, and/or reports are confidential and may not be released for inspection by any person except the finance department; provided, however, that such data may be released upon court order.

B. It is the duty of the finance director to safely keep tax returns, documents, records, and/or reports and all data taken thereof secure from public and private inspection except as provided by this chapter.

C. This section does not prohibit the department from compiling and publishing statistical evidence concerning the data submitted; provided, that no identification of particular tax returns, documents, records, and/or reports is made. Nothing in this section shall be deemed to prohibit the finance director from examining the tax returns, documents, records, and/or reports; provided, that no information obtained from specific or identifiable tax returns shall be made available to persons other than those authorized to review them under subsection A of this section.

Section 3. Amendment to Section 1.20.040. That Dillingham Municipal Code Section 1.20.040 - Minor offense fine schedule is amended to by the addition of new language to read as follows:

Code Section	Offense	Penalty/Fine
4.24.	Failure to register as a dealer in tobacco products.	\$500
4.24.	Failure to file tobacco excise tax return.	\$500
4.24.	Falsifying tobacco excise tax records.	\$500
4.24.	Failure to allow inspection of records.	\$500

Section 4. Effective Date. This ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on

_____.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Lori Goodell, City Clerk

City of Dillingham Information Memorandum

Agenda of: April 5, 2018

Attachment to: 2017-10
Ordinance No. _____ / Resolution No. _____

Subject:

An Ordinance amending Dillingham Municipal Code Title 4 - Revenue and Finance by the addition of a new chapter imposing a tobacco excise tax in the City of Dillingham, Alaska

City Manager: Recommend Approval

Signature:  4/2/18

Route to	Department Head	Signature	Date
	Finance Director		
X	City Clerk		

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- An advertisement for a Public Hearing on Ordinance No. 2017-10 was placed in the March 1st edition of the Bristol Bay Times as required to be advertised in a local newspaper five days in advance of the public hearing. It was readvertised in the March 29th edition due to the March Council meeting being cancelled.

Summary Statement:

This Ordinance serves two purposes;

First this additional excise tax will reduce tobacco use; especially among the youth.

Second as a new revenue stream. This is important as the City has experienced declining revenue over the past few years. Sales tax revenue is down, as well as State funded programs.

This ordinance was vetted through the Finance and Budget Committee and has been reviewed by the City Attorney; this revised version is now recommended to the Council.



Ordinance No. 2017-10 / Resolution No. _____

Summary Statement continued:

The local vendors that will be effected by this new tax were invited to meet with the Finance and Budget Committee. The meeting was scheduled December 1, 2017; one vendor showed to the meeting.



CITY OF DILLINGHAM
Cigarettes & Other Tobacco Products
2018 License Application

City of Dillingham
PO Box 889
Dillingham, AK 99576
(907) 842-5211

1. Business Name as shown on the Alaska Business License:

2. Alaska Business License #

3. Federal EIN

4. Doing business as (DBA)

5. Business Mailing Address

6. Business Phone #

7. Business Fax #

8. Business Email

9. Primary Contact Name

10. Primary Contact Title

11. Primary Contact Phone #

12. Primary Contact Fax #

13. Primary Contact Email

14. Type of Authorized Business Activity

- A. Retailer
- B. Distributor
- C. Manufacturer
- D. Vending Machine Operator



CITY OF DILLINGHAM
Cigarettes & Other Tobacco Products
2018 License Application

City of Dillingham
PO Box 889
Dillingham, AK 99576
(907) 842-5211

15. Physical location where cigarettes & other tobacco products will be sold:

1	
2	
3	

16. Suppliers where applicant will acquire cigarettes & other tobacco products .
Distributors, retailers, and vending machine operators must complete this section.

Supplier Name	Supplier's Complete Address

17. A copy of your State of Alaska Cigarette and Tobacco Products License issued under AS 43.50.010-.390, in addition to the \$50 license fee must accompany this application.

AFFIRMATION

I certify under penalty of unsworn falsification that the statements made and information contained on this form are true and correct, to the best of my knowledge, information and belief. If signing for a commercial entity, I have full authority to do so.

Name (Print)

Title

Signature

Date

Send to:
 City of Dillingham
 PO Box 889,
 Dillingham, Alaska 99576



Cigarette and Other Tobacco Products Tax Return

Name of Tobacco Licensee:	Return for the Month of:	Year:	License Number:
Address:	Phone Number of Preparer:	Email of Preparer:	

- | | | |
|---|------|------|
| 1 . Total carried forward from Supporting Schedules: | | |
| a. Number of cigarettes manufactured, imported or acquired during the month | (1) | (a) |
| b. Less deductions for sales to Registrants (see instructions) | (1) | (b) |
| c. Less other deductions (see instructions) | (1) | (c) |
| 2 . Total number of taxable cigarettes (line 1a less lines 1b and 1c) | (2) | (2) |
| 3 . Tax @ 100 mills per cigarette (Multiply line 2 by 0.10) | (3) | (3) |
| 4 . Totals carried forward from Supporting Schedules: | | |
| a. Wholesale price of OTP manufactured, imported or acquired during the month | (4) | (a) |
| b. Less deductions for sales to Registrants (see instructions) | (4) | (b) |
| c. Less other deductions (see instructions) | (4) | (c) |
| 5 . Total wholesale price of taxable OTP (line 4a less lines 4b and 4c) | (5) | (5) |
| 6 . Tax @ 45% (Multiply line 5 by 0.45) | (6) | (6) |
| 7 . Total cigarette and OTP tax due (Add lines 3 and 6) | (7) | (7) |
| 8 . Penalty (10% of tax due) | (8) | (8) |
| 9 . Interest (6% per annum from date of delinquency) | (9) | (9) |
| 10 . Adjustments from previous month | (10) | (10) |
| 11 . Total Due (add lines 7 through 10) | (11) | (11) |

I declare, subject to the penalties prescribed in the City of Dillingham ordinances, that this report (including any accompany log) has been examined by me, and to the best of my knowledge and belief is a true, correct and complete report.

Date _____ Signature _____

Office Use Only

Agent Initials _____ Postmark Date _____ Enter Date _____ Check # _____

Visa Cash



Cigarette and Other Tobacco Products Tax Return

SUPPORTING SCHEDULE

INSTRUCTIONS: Prepare a separate schedule for each type of transaction. Attach a copy of each listed invoice or other record satisfactory to the department to the appropriate schedule. Attach the schedule to the City of Dillingham Cigarette and Tobacco Products Tax Return.

Name of Tobacco Licensee	License Number	Month	Year
--------------------------	----------------	-------	------

- Check One:
- Cigarettes and other tobacco products manufactured, imported or acquired.
 - Deductions for sales to Registrants.
 - Other Deductions

Business Name of Supplier or Purchaser	Customer, Member or Registrant Number	Invoice Number	Invoice Date	Number of Cigarettes	OTP Wholesale Price
Total Number of Cigarettes					
Total Wholesale Price of OTP					



CITY OF DILLINGHAM
Registration to Acquire Tax Exempt
Cigarettes & Other Tobacco Products
Registration Period : Jan 1, 2018 - Dec 31, 2018

Important Notice: This form is applicable only to those merchants whose principal place of business is located outside the City and who acquire cigarettes and other tobacco tax products in the City from distributors for resale outside the City at their principal place of business.

SECTION I. APPLICANT NAME & BUSINESS LICENSE INFORMATION

1. Business Name as shown on the Alaska Business License:

2. Alaska Business License #

3. Federal EIN

4. Doing business as (DBA)

5. Business Mailing Address

6. Business Phone #

7. Business Fax #

8. Business Email

SECTION II. PRIMARY CONTACT INFORMATION

9. Name

10. Title

11. Phone #

12. Fax #

13. Email

5. Mailing Address (if different from address in Section I)



CITY OF DILLINGHAM
 Registration to Acquire Tax Exempt
Cigarettes & Other Tobacco Products
 Registration Period : Jan 1, 2018 - Dec 31, 2018

**SECTION III. SUPPLIERS FROM WHOM EXEMPT CIGARETTES
 AND OTHER TOBACCO PRODUCTS WILL BE ACQUIRED**

	DILLINGHAM BUSINESS NAME	CUSTOMER #
1		
2		

**SECTION IV. RETAIL LOCATIONS WHERE CIGARETTES
 AND OTHER TOBACCO PRODUCTS WILL BE RESOLD**

	STREET ADDRESS, CITY, & ZIP CODE	AK BUSINESS LICENSE #
1		
2		

SECTION V. BINDING AGREEMENTS

Initial each of the binding agreements below after printing out the form.

Applicant fully understands the applicable requirements of DMC Chapter 4.24 (DMC 4.24.060).

In the event the applicant's registration is revoked by the department, applicant will become ineligible to register under DMC Chapter 4.24 for a period of 5 years beginning with the date of revocation DMC 4.24.060

SECTION VI. AFFIRMATION & SIGNATURE

AFFIRMATION

I certify under penalty of unsworn falsification that the statements made and information contained on this form are true and correct, to the best of my knowledge, information and belief. If signing for a commercial entity, I have full authority to do so.

Name (Print)

Title

Signature

Date

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2018-01

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING TITLE 4.15.200 FORECLOSURE LIST, TIMEFRAME TO PRESENT THE FORECLOSE LIST TO COUNCIL

WHEREAS, the existing timeframe isn't in line with the collection process making it difficult to get a current and true list to Council;

NOW, THEREFORE, BE IT ENACTED by the Dillingham City Council:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment of Section 4.15.200. Section 4.15.200 A of the Dillingham Municipal Code is hereby amended as follows with new language underlined and **emboldened** and deleted text displayed in strike out font.

A. The clerk shall, after taxes have become delinquent and due, prior to ~~December~~ **January** 31st of each year, make up a roll of all property then subject to foreclosure and present the list to the city council. The city council shall direct that the city:

Section 4. Effective Date. This ordinance is effective as of the date of passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on March 8, 2018.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Lori Goodell, City Clerk

City of Dillingham Information Memorandum

Agenda of: March 8, 2018

Attachment to:

Ordinance No. 2018-01

/ Resolution No. _____

Subject:

An ordinance of the Dillingham City Council amending Title 4.15.200 Foreclosure List, Timeframe to Present the Foreclosure List to Council

City Manager: Recommend Approval

Signature: _____



Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

Summary Statement:

This ordinance was introduced at the February 1, 2018 Council Meeting.

This code change has been vetted through the Code Review Committee and is being recommended for adoption.

An advertisement for a Public Hearing on Ordinance No. 2018-01 is scheduled to be in the March 1, 2018 edition of the Bristol Bay Times as required to be advertised in a local newspaper five days in advance of the public hearing, which is scheduled for March 8, 2018.

This ordinance adjusts the timeline to get a foreclosure list compiled. This timing was recommended by the collections committee and gives more time for the second property tax payment to come in and be applied, but still allow the information to be generated in time for the denied services list.

Attachment to: 2018-01 / Resolution No. _____
Ordinance No. _____

Summary Statement continued:

Route to	Department Head	Date
	Finance Director	
X	City Clerk	

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2018-02

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING THE BUDGET BY ADOPTING BUDGET AMENDMENT NO. 1 AND APPROPRIATING FUNDS FOR THE FY 2018 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY18 to the City Council in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 20.20.500(3); and

WHEREAS, duly advertised public workshops were held and the City Council reviewed the budget amendment recommendations presented; and

WHEREAS, the City Council has set the rate of levy of property tax for the City of Dillingham for FY 2018 budget at 13 mills; and

WHEREAS, the budget presented, reviewed and changed is in accordance with sound and efficient municipal management principles. The City Council should have the power to transfer appropriated monies from one General Government Fund or Special Revenue Fund to another and from one Capital Project to another by resolution and the City Manager should have the power to transfer funds from one line item object to another object code within a fund and within a Capital Improvement Project; and

WHEREAS, additional FY 2018 funds are available for appropriation by ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. The FY 2018 Operating Budget and Capital Improvement Budget amendment as recommended by the City Manager is hereby adopted for the City of Dillingham.
2. The amounts set forth in the budget as amended by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2018.
3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one to another and from one Capital Project to another by resolution.
4. The City Manager shall have the power to transfer funds from one line item object code to another within a fund and within a Capital Improvement Project.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM that:

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Severability. If any portion of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Appropriation summary. The total appropriation from the Treasury in Section 4 was a total of \$12,467,329 and the amended appropriation is \$12,368,503.

Section 4. Appropriations.

A. General Fund Government Operations

City Council	\$ 52,500
City Clerk	121,318
Administration	282,883
Finance	592,038
Legal	90,000
Insurance	165,000
Non-Departmental	168,971
Planning	116,155
PS Administration	149,990
PS Dispatch	507,020
PS Patrol	728,240
PS Corrections	644,495
PS DMV	42,614
PS Animal Control Officer	99,550
PS Fire Department	242,523
PS IT Support	0
PW Administration	182,865
PW Buildings & Grounds	294,926
PW Shop	297,502
PW Streets	455,054
Library	104,538
Meeting Hall	3,100
Foreclosures	4,000
City School District	1,300,000
Transfer Subsidy for Operations	1,479,881
Transfer to Equipment/Capital	
Reserves Fund	0
Total General Fund Appropriations:	\$ 8,125,163
Special Revenue & Other Funds Appropriations	
Nushagak Fish Tax	\$ -0-
Water	425,210
Waste Water	385,097
Landfill	943,357

Port-Dock	643,194
Port-Harbor	247,212
E-911	47,307
Senior Center	259,607
Debt Service	1,146,150
Library Grants	92,432
Equipment Replacement/Reserve	135,000
Ambulance Replacement Fund	11,800
Mary Carlson Estate	5,800
Capital Project (Planning) Fund	-0-
Total Special Revenue & Other Funds Appropriations	<u>\$ 4,342,166</u>

Total Appropriations **\$ 12,467,329**

Section 5. Revenues

General Fund

Taxes

Sales Taxes	\$ 2,550,000
Alcohol Sales Taxes	300,000
Transient Lodging Sales Taxes	85,000
Real Property Taxes	1,900,000
Personal Property Taxes	620,000
Penalty and Interest on Property Taxes	50,000
Penalty and Interest on Sales Taxes	20,000
Gaming Sales Tax	70,000
Payment in Lieu Taxes (PILT)	450,800

Other Revenues

Jail Contract Revenue	549,000
Revenue Sharing	132,692
Shared Fisheries	18,650
Raw Fish Tax	398,350
Revenues from State of Alaska	247,226
Administrative Overhead	260,287
Charges for Current Services	57,500
Lease and Rental Income	44,800

Investment Income	30,000
Other Revenues	92,500
Transfer from E-911	47,307
Transfer from Carlson Estate	4,000

Total General Fund Revenues **\$ 7,928,112**

Special Revenue & Other Funds Revenues

Nushagak Fish Tax	\$ -0-
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Water	195,694
Waste Water	357,000
Landfill	207,966
Port – Dock	767,426
Port – Harbor	172,265
E-911	87,000
Senior Center	177,075
Library Grants	92,432
Debt Service	802,305
Asset Forfeiture	18,900
Mary Carlson Estate Permanent Fund	<u>3,500</u>
Total Special Revenue Funds & Other Funds Revenues	<u>\$ 2,881,563</u>

TOTAL REVENUES **\$ 10,809,675**

Section 6. Transfers

Transfers from General Fund to Other Funds

Water	\$ 229,516
Waste Water	28,097
Landfill	735,391
Senior Center	82,532
Ambulance Reserve	60,500
Equipment Replacement	0
Capital Project (Planning)	0
Debt Service	<u>343,845</u>
Total General Fund Transfers	\$ 1,479,881

Transfer from Dock Fund to Harbor Fund	78,947
Transfer from Dock Fund to Equipment Replacement	-0-

Total Revenues & Fund Transfers	\$ 12,368,503
Total Appropriations	\$ 12,467,329
Net Increase (Decrease) to Fund Balances	<u>\$ (98,826)</u>

Section 7. Effective Date. This ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on _____.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Lori Goodell, City Clerk