



# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
(907)747-1811

## Meeting Agenda

### City and Borough Assembly

*Mayor Steven Eisenbeisz  
Deputy Mayor Thor Christianson,  
Vice Deputy Mayor Valorie Nelson,  
Kevin Knox, Kevin Mosher, Crystal Duncan, Rebecca Himschoot*

*Municipal Administrator: John Leach  
Municipal Attorney: Brian Hanson  
Municipal Clerk: Sara Peterson*

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Thursday, September 16, 2021

6:00 PM

Assembly Chambers

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#### Continuation of September 14, 2021 Meeting

#### SPECIAL MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

IV. NEW BUSINESS:

- L [RES 21-21](#) Urging the United States Government to advocate for a permanent ban on tailings dams and for a temporary halt to the permitting, exploration, development, and expansion of Canadian mines along Alaska-British Columbia transboundary salmon rivers until the United States-Canada Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples are upheld and an international agreement on watershed protections is implemented

Attachments: [01 Motion](#)

[02 Res 2021-21](#)

[03 The Rivers that Feed Us](#)

- M [21-139](#) Discussion / Direction / Decision on directing the Municipal Administrator to enter a funding and maintenance agreement with the Birds and Benches Work Group of the Sitka Decolonizing Dialogue for the installation and upkeep of three benches in the courtyard area of Harrigan Centennial Hall

Attachments: [01 Discussion Direction](#)

[02 Assembly Memo - Peratrovich Bench](#)

- N**      [21-140](#)      Decision on whether to allow sales tax free day(s) following the Thanksgiving holiday and set date(s)

**Attachments:** [01 Motion](#)

[02 Memo Sales tax free day 2021](#)

- O**      [21-141](#)      Consider waiving \$100 late fee penalty assessed for Siemens Industry, Inc. for the Q4 2020 sales tax filing period

**Attachments:** [01 Motion](#)

[02 Memos and Documentation](#)

**V.      PERSONS TO BE HEARD:**

*Public participation on any item on or off the agenda. Not to exceed 3 minutes for any individual.*

**VI.      REPORTS**

**a. Mayor, b. Administrator, c. Attorney, d. Liaison Representatives, e. Clerk, f. Other**

**VII.      EXECUTIVE SESSION**

**VIII.      ADJOURNMENT**

*Note: Detailed information on these agenda items can be found on the City website at <https://sitka.legistar.com/Calendar.aspx> or by contacting the Municipal Clerk's Office at City Hall, 100 Lincoln Street or 747-1811. A hard copy of the Assembly packet is available at the Sitka Public Library. Regular Assembly meetings are livestreamed through the City's website, aired live on KCAW FM 104.7, and broadcast live on local television channel 11. To receive Assembly agenda notifications, sign up with GovDelivery on the City website.*

*Sara Peterson, MMC, Municipal Clerk*

*Publish: September 15*



# CITY AND BOROUGH OF SITKA

## Legislation Details

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**File #:** RES 21-21    **Version:** 1    **Name:**

**Type:** Resolution    **Status:** AGENDA READY

**File created:** 9/7/2021    **In control:** City and Borough Assembly

**On agenda:** 9/14/2021    **Final action:**

**Title:** Urging the United States Government to advocate for a permanent ban on tailings dams and for a temporary halt to the permitting, exploration, development, and expansion of Canadian mines along Alaska-British Columbia transboundary salmon rivers until the United States-Canada Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples are upheld and an international agreement on watershed protections is implemented

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** [01 Motion](#)  
[02 Res 2021-21](#)  
[03 The Rivers that Feed Us](#)

Date	Ver.	Action By	Action	Result
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Sponsors: Knox/Himschoot

## **POSSIBLE MOTION**

**I MOVE TO** approve Resolution 2021-21 on first and final reading urging the United States Government to advocate for a permanent ban on tailings dams and for a temporary halt to permitting, exploration, development, and expansion of Canadian mines along Alaska-British Columbia transboundary salmon rivers until the United States-Canada Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples are upheld and an international agreement on watershed protections is implemented.

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2021-21

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA URGING THE UNITED STATES GOVERNMENT TO ADVOCATE FOR A PERMANENT BAN ON TAILINGS DAMS AND FOR A TEMPORARY HALT TO THE PERMITTING, EXPLORATION, DEVELOPMENT, AND EXPANSION OF CANADIAN MINES ALONG ALASKA-BRITISH COLUMBIA TRANSBOUNDARY SALMON RIVERS UNTIL THE UNITED STATES-CANADA BOUNDARY WATERS TREATY OF 1909 AND THE UNITED NATIONS DECLARATION ON THE RIGHTS OF INDIGENOUS PEOPLES ARE UPHOLD AND AN INTERNATIONAL AGREEMENT ON WATERSHED PROTECTIONS IS IMPLEMENTED**

**WHEREAS**, the Boundary Waters Treaty of 1909 was signed to prevent and resolve disputes over the use of shared waters between the United States (U.S.) and Canada, declaring in Article IV that, "it is further agreed that the waters herein defined as boundary waters and waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other;" and

**WHEREAS**, the Alaska-British Columbia (B.C.) Memorandum of Understanding and associated Statement of Cooperation on Protection of Transboundary Waters signed by the State of Alaska and the Province of B.C. in 2015 are important, but cannot provide binding, enforceable protections for the residents, rivers, and watersheds of the Alaska-B.C. transboundary region; and

**WHEREAS**, inadequately regulated Canadian hard rock mines in Northwest B.C., most of which are large-scale and open-pit, are occurring in known acid-generating ore bodies near the transboundary Taku, Stikine, and Unuk Rivers shared with Southeast Alaska, producing massive tailings dams that have to store toxic waste forever, expansive waste rock storage facilities, the need for perpetual water treatment, roads, and other infrastructure, as well as threatening (both in the short term and on geological timescales) the productivity and ecological health of these watersheds through cumulative impacts, contamination, habitat destruction, and/or possible catastrophic failures; and

**WHEREAS**, the Taku, Stikine, and Unuk Rivers are of tremendous and unique cultural, ecological, subsistence, economic, and recreational value as Indigenous people from several Nations have stewarded the Alaska-B.C. transboundary region since time immemorial and this region is now home to nearly 80,000 people in dozens of communities; and

**WHEREAS**, the Southeast Alaska Indigenous Transboundary Commission - a consortium of fifteen federally recognized Tribes in Southeast Alaska - in 2018 submitted a petition to the Inter- American Commission on Human Rights, asserting that Canada has violated their human rights by failing to prevent foreseeable harms from hard rock mines in B.C., and on March 31, 2021 sent a request to B.C. Premier Horgan for a pause in the permitting of B.C. mining projects in Alaska- B.C. transboundary watersheds until an agreement is made regarding Alaska Tribal participation in ongoing permit decisions pursuant to the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP); and

**WHEREAS**, the clean water and intact habitat of Alaska-B.C. transboundary watersheds are historically some of the most productive wild salmon rivers on the entire west coast of North America, with the Taku, Stikine, and Unuk Rivers alone contributing nearly \$50 million in economic activity, \$34 million in direct spending, over 400 jobs and almost \$20 million in labor income towards Southeast Alaska's annual multi-billion dollar fishing and visitor industries; and

54 **WHEREAS**, the leaching of heavy metals to groundwater and sediment from mining can contaminate  
55 freshwater systems for decades, preventing recovery of fish populations many years after the  
56 cessation of mining activity and posing a risk to human health, and B.C.'s Tulsequah Chief mine in the  
57 Taku River watershed has been abandoned and leaching acid mine drainage since 1957; and

58  
59 **WHEREAS**, B.C.'s environmental assessment process does not set legal requirements or standards  
60 for assessing cumulative effects of existing and proposed development, and B.C.'s open-pit Red Chris  
61 mine has been operating at the headwaters of the Stikine River since 2015, the entire riparian corridor  
62 of the Iskut River, the largest tributary of the Stikine River, is staked with B.C. mineral claims, B.C.'s  
63 Kerr-Sulphurets-Mitchell project (KSM), if built as proposed in the Unuk-Nass River watersheds,  
64 would be the largest open-pit mine in Canada and one of the largest in the world, and more than half  
65 of the B.C. portion of the Unuk watershed is staked with mineral claims; and

66  
67 **WHEREAS**, the Taku, Stikine, and Unuk Rivers are experiencing a decline in wild salmon  
68 populations, resulting in the Alaska Department of Fish and Game listing Chinook salmon in the Unuk  
69 River as a Stock of Concern in 2017 and will soon list Chinook salmon in the Taku and Stikine Rivers  
70 as Stocks of Concern; and

71  
72 **WHEREAS**, on June 30, 2021, Canada's Department of Fisheries and Oceans eliminated 60% of its  
73 commercial salmon fleet in B.C. due to poor returns and declining populations - some near 90%  
74 declines - resulting in the largest set of commercial salmon fishery closures in B.C. history, while  
75 simultaneously B.C. continues to permit industrialization of the headwaters (spawning and rearing  
76 grounds) of some of its largest salmon producing systems; and

77  
78 **WHEREAS**, the risk of natural forces such as extreme precipitation events and landslides, which are  
79 becoming more common due to climate change, add further instability to the mining infrastructure and  
80 could trigger catastrophic failure of the tailings waste dams and thereby release contaminants into the  
81 Taku, Stikine, and Unuk waterbodies and are inadequately addressed in B.C. mine operations  
82 designs; and

83  
84 **WHEREAS**, following B.C.'s Mount Polley mine disaster in 2014 an expert panel appointed by the  
85 B.C. government found that if mining companies continue their business-as-usual operations the  
86 province could face an average of two dam failures every ten years and the same expert panel  
87 reported there are 123 active tailings dams in B.C.; and

88  
89 **WHEREAS**, the Auditor General of B.C., in her report issued on May 3, 2016, found that the B.C.  
90 Ministry of Energy and Mines and Ministry of the Environment's "compliance and enforcement  
91 activities of the mining sector are inadequate to protect the province from significant environmental  
92 risks", and according to a 2017 report by the United Nations Environment Programme, Canada has  
93 the world's second-worst record for mine tailings spills after China, with seven incidents reported in  
94 the previous decade; and

95  
96 **WHEREAS**, the June 2021 Audit of Code Requirements for Tailings Storage Facilities by B.C.'s Mine  
97 Audits and Effectiveness Unit, has found provincial mining code changes developed after the Mount  
98 Polley disaster lack the definition needed to ensure compliance, verification and enforcement--which  
99 means communities and the environment across the province lack full protection against the  
100 potentially catastrophic consequences of tailings dam failures that B.C.'s new mining code was meant  
101 to provide; and

102  
103 **WHEREAS**, B.C. touts itself to U.S. officials and potential investors as a world-class marketplace for  
104 responsibly-sourced metals and a mining jurisdiction with highly positive ESG (Environment, Social,  
105 Governance) outcomes and yet, B.C. is supporting widespread exploration and the permitting of open  
106 pits and tailings dams at mine sites across B.C. just upriver from four U.S. border states (AK, WA, ID,

MT) and at the headwaters of some of North America's last remaining productive wild salmon rivers, without the consultation and consent of local Tribes and communities downstream; and

**WHEREAS**, Native Tribes in Alaska, First Nations in B.C., commercial fishermen, local communities, conservation groups, thousands of concerned citizens, and local, state, provincial, and federal lawmakers (including all eight Senators from the four border states) on both sides of the U.S.- Canada border have raised concerns since 1998 about B.C. mining development potentially causing significant harm to water quality, fish and wildlife, cultural practices, and local economies in Alaska-B.C. transboundary watersheds and still do not have a meaningful say in the shared management of our shared rivers; and

**WHEREAS**, Commercial fishermen, subsistence and recreational users, local communities, elected leaders, and Tribes and First Nations on both sides of the Canadian/U.S. border have raised concerns about the pace and scope of the proposed industrial development in British Columbia and the potential for harm to water quality, fish and wildlife, and local economies; and

**WHEREAS**, A major part of Sitka's economic base is commercial and sport charter ocean fishing, in 2019 398 Sitka resident permit holders harvested 27.8 million pounds of fish with a total ex-vessel value of \$41.3 million; and

**WHEREAS**, Maintaining and protecting healthy wild salmon populations throughout these river systems must be a priority. The concerns of local communities, individuals, and user groups downstream from these projects must be integral to any transboundary watershed development and decision making; and

**WHEREAS**, the City and Borough of Sitka seeks all opportunities for collaboration to address these issues, promote methods to protect these vital rivers from harm, to facilitate and promote meaningful dialogue and engagement at the local, state, federal, provincial, and Tribal levels to assure protection of resources on both sides of the border; and

**WHEREAS**, the community of Sitka and the Assembly of the City and Borough of Sitka, seek a thriving Salmon Coast (AK-B.C. transboundary region) fed by intact ecosystems, healthy salmon populations and landscapes, robust traditional lifestyles, and sustainable economies.

**NOW, THEREFORE, BE IT RESOLVED** that the Assembly of the City and Borough of Sitka calls upon President Joe Biden and the United States government and Prime Minister Justin Trudeau and the Canadian government to immediately:

1. Utilize their authority under the United States-Canada Boundary Waters Treaty of 1909 to prevent and resolve disputes over the use of shared waters; and
2. Support an immediate temporary halt to permitting, exploration, development, and expansion of Canadian mines along shared Alaska-B.C. salmon rivers until a binding international agreement on watershed protections, developed by all jurisdictions in these shared transboundary watersheds and consistent with the Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples, is implemented; and
3. Convene with local communities, stakeholders, and Indigenous leaders of the Taku, Stikine, and Unuk watersheds to develop the aforementioned binding international agreement on watershed protections. This agreement will identify and honor no-go zones and decisions by local residents and Indigenous people on both sides of the international border, ensure mining companies and shareholders are liable for cleaning up their waste and compensating impacted communities for all damages, and enforce requirements for mining best practices, including a permanent ban on the perpetual storage of contaminated water and wet tailings behind earthen dams along these irreplaceable Alaska-B.C. transboundary salmon rivers.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska on this 14<sup>th</sup> day of September 2021.

\_\_\_\_\_  
Thor Christianson, Deputy Mayor

ATTEST:

\_\_\_\_\_  
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> and final reading 9/14/2021

Sponsors: Knox / Himschoot





# TAKU - STIKINE - UNUK

THE RIVERS THAT FEED US



## DEFEND AND SUSTAIN THE SALMON COAST

The transboundary Taku, Stikine, and Unuk Rivers of Southeast Alaska and Northwest British Columbia's Salmon Coast are the rivers that feed us – physically, culturally, economically, and spiritually. These wild, glacial rivers flow from the vast boreal forest of British Columbia (B.C.) into the temperate rainforest of Southeast Alaska and the Tongass National Forest.

Along these major salmon river systems, the B.C. government is aggressively pursuing unprecedented industrial development, including large-scale mines, many with massive toxic waste dams – without the meaningful consent of those living downstream.





# WHAT'S AT STAKE: WILD SALMON & PEOPLE LIVE HERE



## T'AAKÚ: TAKU

- Largest roadless river system on the West Coast of North America
- U.S. portion is under Tongass Land Use Designation

## SHTAX'HÉEN: STIKINE

- Fastest free-flowing river in North America
- U.S. portion is within the Stikine-Leconte Wilderness Area

## JOONÁK: UNUK

- B.C. has staked approx. 60% of Canadian side of watershed with mining claims
- U.S. portion is within Misty Fjords National Monument

The Taku, Stikine, and Unuk Rivers are central to life, culture, commerce, sustenance, and ways of life in this region – and home to several Indigenous Nations, including the Tlingit and the Tahltan – linking about 80,000 people in many communities on both sides of the U.S.–Canada border. These rivers are hotspots of biodiversity, climate refugia, and birth all five species of wild Pacific salmon – and serve as economic powerhouses that contribute \$48 million annually to Southeast Alaska's economy. Our transboundary rivers have been stewarded by Indigenous peoples since time immemorial and are subject to the U.S.–Canada Boundary Waters Treaty of 1909.

## AT A GLANCE

- Taku, Stikine, Unuk transboundary watersheds: 30,000 square miles and produce 80% of our region's Chinook (king) salmon
- Almost 20% of these watersheds are staked with B.C. mineral claims
- Nearly 80,000 people live downstream from Northwest B.C.
- Salmon and tourism contribute \$2 billion-dollars annually to the Southeast Alaska economy





# B.C.'S MODERN-DAY GOLD RUSH

B.C. is feverishly rushing through massive open-pit gold and copper mines, including their colossal toxic waste storage facilities at the headwaters of shared, iconic salmon rivers without the meaningful input of communities and Tribes downstream in Alaska, and despite a global push to ban earthen mine tailings dams.

The industrialization of these river systems is the largest threat to some of the last remaining wild salmon habitat left on the planet. B.C.'s archaic mining laws are not strong enough to protect communities that depend upon cold, clean water, and wild salmon.

Almost 20% of all three AK-B.C. transboundary watersheds are staked with B.C. mineral claims. B.C. markets these mines of the "Golden Triangle" as important for the "clean energy transition." In reality, the vast majority of mining companies are targeting mostly gold. About 80% of the gold they dig up will become jewelry.



TULSEQUAH CHIEF - ABANDONED MINE IN TAKU



RED CHRIS - OPEN-PIT MINE IN STIKINE





RED CHRIS MINE, STIKINE WATERSHED



MOUNT POLLEY MINE, FRASER WATERSHED



## TOXIC TAILINGS DAMS

B.C. continues to permit earthen mine "tailings dams" along shared salmon rivers even though these massive mine waste dams have to hold back a toxic slurry of acid-generating waste forever. Society knows these dams pose a great risk to environmental and human health because these tailings dams will ultimately fail. An expert panel who reviewed B.C.'s 2014 Mount Polley mine waste dam failure (pictured right) found B.C. could face an average of two tailings dam failures every ten years. Peru, Chile, and Brazil have all banned upstream tailings dams and it's time these ticking time bombs are also banned along some of the world's last remaining intact salmon rivers.

## SPECIAL PROTECTIONS FOR SPECIAL PLACES

## THE RIVERS THAT FEED US

This international issue requires an international solution. That is why we are calling for a temporary HALT to exploration, development, and expansion of mines along shared AK-B.C. salmon rivers until the U.S. and Canadian federal governments convene local communities, stakeholders, and Indigenous leaders to develop a binding international agreement that:

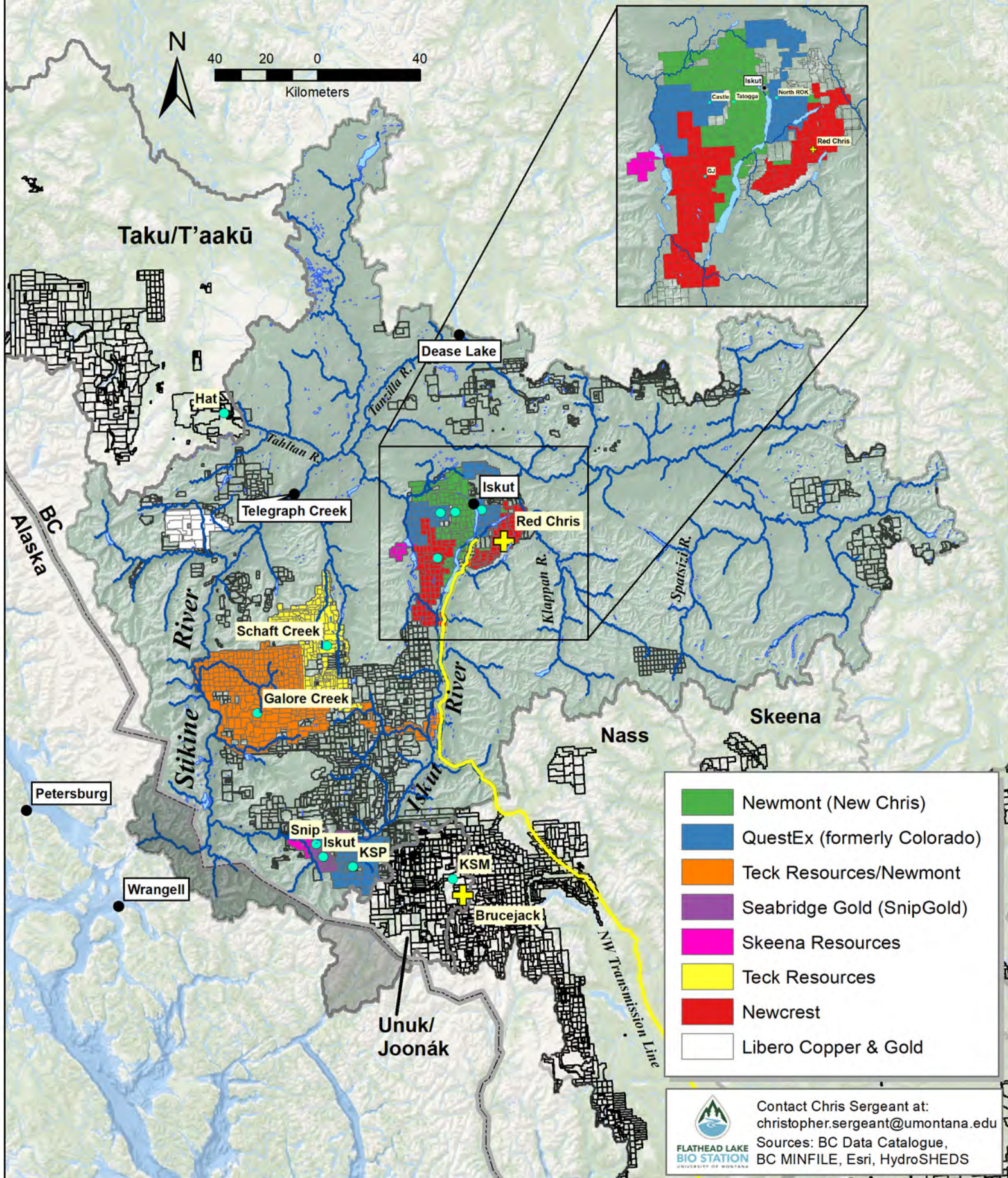
- Honors no-go zones and decisions by impacted local residents and Indigenous peoples
- Ensures B.C. mining companies and shareholders are liable for cleaning up their waste
- Permanently bans toxic mine waste dams along AK-B.C. transboundary salmon rivers

**TAKE ACTION AND LEARN MORE AT  
SALMONBEYONDBORDERS.ORG AND SEITC.ORG**





# Major BC mines, claims, and companies in the Stikine/Shtax'héen watershed



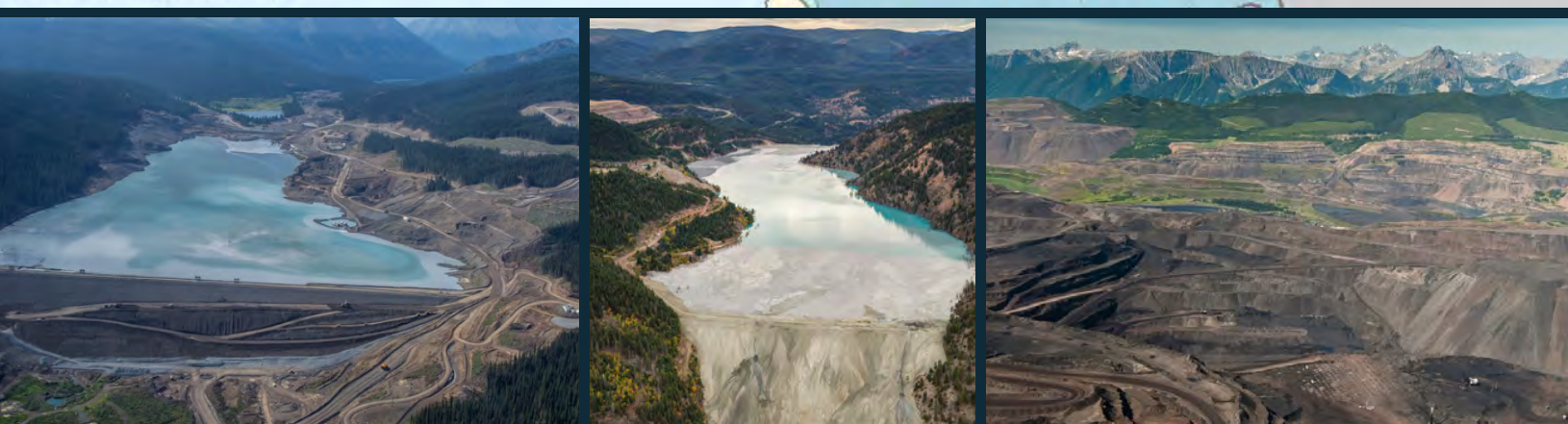
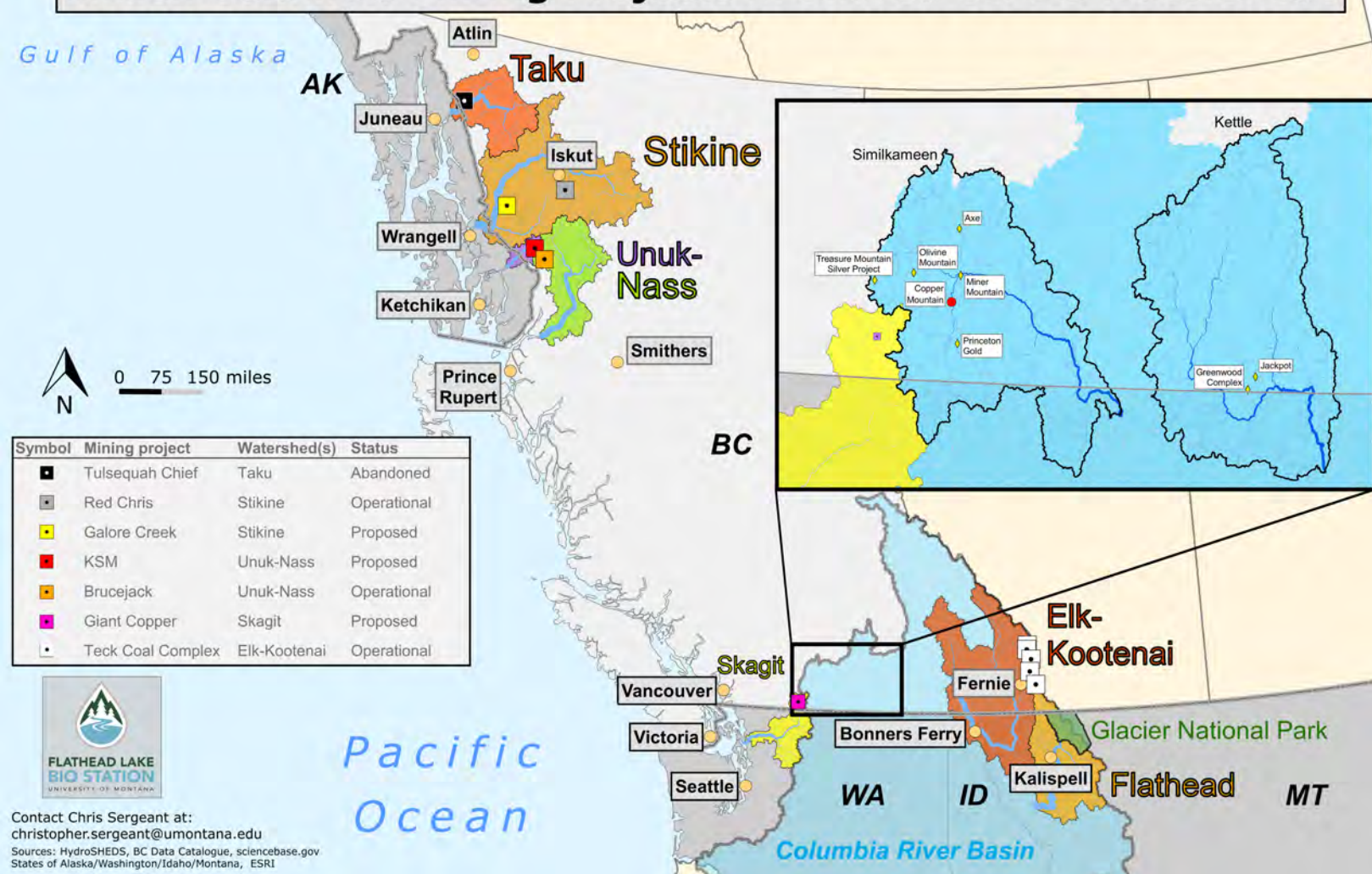


# CANADA POLLUTES SHARED WILD RIVERS



Canadian large-scale mines impact the U.S. waters of three other British Columbia (B.C.) border states -- Washington, Idaho, and Montana -- just as they pollute or threaten to pollute the Alaska-B.C. transboundary Taku, Stikine, and Unuk Rivers. For decades, B.C. has stalled meaningful international action between the U.S., Canadian and Indigenous governments to protect shared rivers and salmon. B.C. promotes its handshake agreements (MOUs) with downstream U.S. states, while doubling down on the destruction of critical fish and wildlife habitat so vital to our economies and ways of life. B.C.'s own Auditor General has sharply criticized the B.C. mine evaluation, approval, monitoring, mitigation, and bonding processes, warning that B.C. is at risk of violating the Boundary Waters Treaty in relation to the ongoing B.C. mining-related pollution of international waterways.

## British Columbia Mining Projects in Shared US-BC Watersheds



LEARN MORE AT [SALMONBEYONDBORDERS.ORG](http://SALMONBEYONDBORDERS.ORG) AND [SEITC.ORG](http://SEITC.ORG)



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-139      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 9/7/2021      In control: City and Borough Assembly

On agenda: 9/14/2021      Final action:

Title: Discussion / Direction / Decision on directing the Municipal Administrator to enter a funding and maintenance agreement with the Birds and Benches Work Group of the Sitka Decolonizing Dialogue for the installation and upkeep of three benches in the courtyard area of Harrigan Centennial Hall

Sponsors:

Indexes:

Code sections:

Attachments: [01 Discussion Direction](#)  
[02 Assembly Memo - Peratovich Bench](#)

Date	Ver.	Action By	Action	Result
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Sponsors: Knox/Mosher

**Discussion / Direction / Decision**

directing the Municipal Administrator to enter a funding and maintenance agreement with the Birds and Benches Work Group of the Sitka Decolonizing Dialogue for the installation and upkeep of three benches in the courtyard area of Harrigan Centennial Hall.






# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

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*A Coast Guard City*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members  
**From:** John Leach, Municipal Administrator   
**Date:** September 2, 2021  
**Subject:** Elizabeth Peratrovich Bench Proposal

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### **Background**

Following a vote of the Assembly in October 2020, the Alexander Baranof statue was removed from the courtyard in front of Harrigan Centennial Hall (HCH). The removal and pending relocation of the Baranof statue to the Sitka History Museum was funded by the Sitka Health Summit and Sitka Counseling.

On June 15, 2021, the City and Borough of Sitka (CBS) received correspondence and a project proposal (attached) from the co-chairs of the Benches and Birds Work Group of the Sitka Decolonizing Dialogue, Paulette Moreno and Loyd Platson. The Benches and Birds Project is a proposal to place up to three benches in front of HCH in the area of the courtyard.

The project was presented to both the Historic Preservation Commission and the Parks and Recreation Committee, where it received a recommendation for approval.

### **Analysis**

The attachment to this memo outlines the project overview and project details. Zach LaPerriere is the local artisan chosen to design and build the Elizabeth Peratrovich bench.

Maintenance and upkeep responsibility for the benches has not been identified, and a maintenance agreement should be developed.

There has been some discussion of adding a QR code to the bench, but CBS has expressed concerns over the website that any QR code may point to. CBS should proceed with caution before approving any usage of a QR code on municipal property to ensure there is no actual or implied endorsement of the content displayed when a user scans the QR code. The CBS should also be aware of the liability if the website associated with the QR code is compromised and places the scanner of the QR code at a cyber risk.

**Fiscal Note**

The CBS has no identified funding for this project, but the proposers have received donations to support the funding for the first bench.

The CBS has no identified funding to support maintenance and repair of the benches from normal wear and tear or instances of vandalism.

It is recommended that a funding and maintenance agreement be established if this project were to proceed.

**Recommendation**

Consider the attached project proposal and information contained in this memorandum and direct the Administrator to proceed accordingly.

Encl: Benches and Birds Project Proposal

# BENCHES AND BIRDS

## City of Sitka Assembly

Loyd Platson  
907-747-3636  
lplatson@scpsak.org

Paulette Moreno  
paulettemoreno@gmail.com

**June 15, 2021**

**Dear Mayor Eisenbeisz and Assembly Members,**

As co-chairs of the "Gathering of Peoples: Benches and Birds Project" we are seeking your support for placing up to three benches honoring individuals who have contributed to social justice, well-being, health and progress in our community. Our first bench will honor Elizabeth Wannamaker Peratrovich.

These proposed Centennial Hall benches would be a part of a larger system of benches placed throughout our community and linked by common designs, themes, and QR Codes. The intent of this project is to create inviting, dynamic opportunities for education in the physical and social space of our community; when students, residents, and visitors congregate near the benches, they are able tap into the QR code to learn about our community, its people, plants and animals, and their collective significance to this place we call 'home.'

This system of benches would encourage people to walk, rest, take pictures, and enjoy our community. The benches would be intentionally placed at locations which highlight various scenic views of our community and/or provide for picture taking opportunities with beautiful backdrops. This is intended to enrich the experience of those that engage with the benches, and increase the positive social media representation of the Sitka community.

We have had an initial meeting with Michael Colliver: Building, Grounds and Parks Supervisor, to discuss his concerns and recommendations as a first step in the process of obtaining permission for bench placement, and look forward to further community outreach while pursuing this project.

As part of this request, we have provided short descriptions of how the projects are being funded as well as our preferred placement of the benches (as described above). Aspect of the design, construction, and maintenance of the benches are outlined by the artist creating the first of the benches, Zach LaPerriere (see attachment A).

Supporters of the Project include Sitka Counseling/HOPE Coalition, Sitka Salmon Shares, Sitka Health Summit, Rotary Club of Sitka, Shee Atica Inc., the Sitka Tribe of Alaska, and Alaska Native Brotherhood. Several individuals have also donated funding for our first bench.

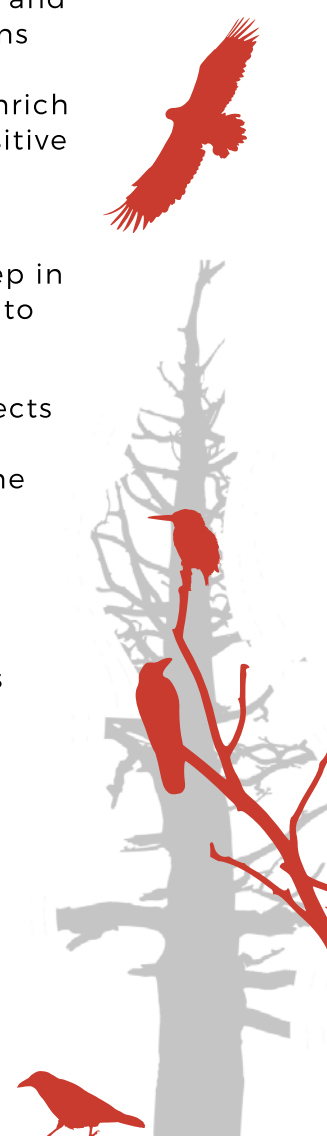
Please do not hesitate to reach out with any additional questions or comments. We look forward to working with your committee on this important project.

**PAULETTE MORENO**

**LOYD PLATSON**

(CO-CHAIRS)

**GATHERING OF PEOPLES BENCHES AND BIRDS PROJECT**





SITKA GATHERING OF CULTURES

# BENCHES AND BIRDS PROJECT

**PROPOSED BY**

THE BENCHES AND BIRDS WORK  
GROUP OF THE SITKA  
DECOLONIZING DIALOGUE

# PROJECT OVERVIEW

***Benches and Birds*** aims to create a series of yellow cedar benches and artistic bird sculptures placed throughout Sitka as cultural and historical trail markers. Each bench and bird installation will feature some common design elements and a QR code that links them to each other, and to information about Sitka's people, plants, animals, and their collective significance to this place we call 'home'. Each bench and bird would also honor a leader of social justice, progress, and healing in Sitka and beyond.

The Benches and Birds working group has successfully raised money to create the first of these benches, and undertakes to maintain and fund any of the works that are approved to become a part of Sitka's many attractions. Contributions are being managed by Sitka Counseling and Prevention Services Alaska.

The benches and birds would be placed at locations which highlight Sitka's scenic beauty, and historical or culturally significant spaces. They will create interest and add to the photographic opportunities for residents and visitors. We believe that the project will help create what are known as 'photo spots' and that this will increase positive social media representation of Sitka.

## BENCHES

Locally harvested yellow cedar benches created by local artists and community members will highlight local/state/national community builders and their contributions to social justice, racial equity, cultural restoration and other related areas.

**Current progress:** The first of the benches is dedicated to Elizabeth Peratrovich and this work has already begun using funds donated by community members and organizations.

## BIRDS

The "**Bird Sanctuary**" element of the ***Benches and Birds*** project is an installation of beautiful, durable, hand-crafted sculptures of the many birds that make Sitka their home. This part of the project aims to highlight the "Gathering of Cultures" that is underway in Sitka. The sculptures will show the diversity of Sitka's birdlife in a creative way, and express the idea of connections between all things, including the community of humans.

***"THE LEFT WING AND THE RIGHT WING BOTH  
BELONG TO THE SAME BIRD"***

This quote is the inspiration for the sanctuary and represents the fact that we are all connected. Each sculpture would be securely mounted on a pole and be accompanied by a QR code that provides more information about the bird and the artists vision of this connection.

**Current progress:** This project is in early stages of development.





# PROJECT DETAILS

## LOCATIONS

We envision the first three benches occupying spaces in front of Centennial Hall, in the area adjacent to the flagpoles. Other benches would be placed around town. Additional areas where benches could be located are areas such as Totem Square (State Land that is managed by the Pioneer Home).

We would also like to place a number of birds in garden areas surrounding Centennial Hall. As with the benches project, additional areas could be considered to create a walking tour or trail that encourages walking and enjoyment of Sitka's areas of natural, cultural and historical interest.

PROPOSED BY

THE BENCHES  
AND BIRDS  
WORK GROUP  
OF THE SITKA  
DECOLONIZING  
DIALOGUE



See bench design details below.



# ATTACHMENT A: DESIGN, CONSTRUCTION AND MAINTENANCE

**The following narrative was written by Zach LaPerriere, a local artisan chosen to design and build the Elizabeth Peratrovich bench.**

**DESIGN & CONSTRUCTION:** The Elizabeth Peratrovich and future benches will be made from local Alaska yellow cedar, a species of wood that is famous around the world for its durability and rot resistance. Yellow cedar left unfinished is weather resistant for decades. The bench seat and backrest have been finished with two coats of Daly's Ship & Shore, a wood hardener; and five coats of marine grade Daly's Teak Oil. The bench can either be left to weather to gray, or the Teak Oil can be reapplied to maintain the brilliant golden yellow color.

The bench will be fastened to the underlying concrete slab through a concealed fastener system of my design that has already been used on three other benches approved by the City of Sitka. The bench is attached by four high strength 5/8" galvanized bolts, similar to a free-standing newel post connection on stair landings. Furthermore, all connections between concrete/wood and wood/wood are sealed with either tar or marine grade 5200 adhesive. The seat and backrest are connected with Simpson Stronghold Screws that are used in the construction industry to hold up deck ledgers that ultimately hold up residential decks with heavy loads. To further enhance the natural rot resistance of the cedar, I have drilled and concealed about 30 borate rods inside of the slabs. These 1/2" x 2" borate rods slowly dissolve inside of the wood and make the wood considerably more rot resistant. These same borate rods are widely used in log home construction, and are considered benign and close to food safe.

**SAFETY:** Yellow cedar is naturally antimicrobial, and though there are rare cases of sensitivity to the wood, these are almost exclusively in indoor settings where large square footages of cedar paneling occur. Yellow cedar is often specified for handrails in exterior settings where treated lumber cannot be touched due to sensitivities of the chemicals used to preserve treated lumber.

**MAINTENANCE:** A similar yellow cedar bench (located on the Cross Trail) built to honor former City of Sitka Assembly member John Sherrod has been in place for three and a half years with no finish and shows no signs of wear, despite thousands of people sitting on it and hundreds of pets jumping on the bench. We anticipate that the Elizabeth Peratrovich bench will grow less algae due to greater sun exposure than on the Cross Trail. A once or twice-yearly light scrub will keep it clean. Members of the group are committed to bench upkeep.

**VANDALISM:** A general philosophy on vandalism and graffiti is this: if it's beautiful, it is usually respected. This has been the case with the John Sherrod bench on the Cross Trail, which is of course much further from the public eye. Many other examples of wood in public areas, such as numerous totem poles throughout our area have also remained largely vandalism free. If vandalism were to occur, there are multiple options. If the vandalism is light, the bench is made of heavy slabs and could be sanded with an orbital sander, provided it is done right by qualified personnel. If the damage is a little deeper, the area could possibly be planed and then sanded. If damage is more severe, the bench is built such that a slab could be replaced without removing the entire bench. All fasteners are concealed and plugged with matching yellow cedar bungs sealed with marine grade adhesive. Thankfully cedar grows abundantly here, and a new slab would not need to season before installation, as the wood is for outdoor use.

The bench is very sturdy; designed & built by me, a retired contractor and woodworker with over three decades of building experience. Feel free to contact me directly with any questions on the bench design or construction.

Zach LaPerriere. 738-1328





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-140      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 9/7/2021      In control: City and Borough Assembly

On agenda: 9/14/2021      Final action:

Title: Decision on whether to allow sales tax free day(s) following the Thanksgiving holiday and set date(s)

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion](#)  
[02 Memo Sales tax free day 2021](#)

Date	Ver.	Action By	Action	Result
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# Potential Sales Tax Free Days for 2021

**Friday, November 26**

**Saturday, November 27**



**I MOVE** to authorize \_\_\_\_date(s)\_\_\_\_ as Sales Tax Free day(s) for 2021 noting the sales tax free day(s) will not be applicable to any sale of fuel, alcoholic beverages, tobacco products, and marijuana, nor affect any sale which is part of a continuing obligation of the buyer to pay the seller over time.

## 4.09.020 Collection of tax.

- A. The tax described in Section [4.09.010](#)(A) is imposed on the purchaser and must be collected by the seller and paid to the city and borough of Sitka by the seller as provided in Section [4.09.270](#). The seller holds all taxes collected in trust for the city and borough of Sitka. The tax must be applied to the sales price.
- B. The assembly at their first meeting of September each year shall consider whether to authorize any sales tax free day(s) that have historically followed Thanksgiving. If authorized, the sales tax free day(s) will not be applicable to any sale of fuel, alcoholic beverages, tobacco products, and marijuana, as such are defined in this code, nor affect any sale which is part of a continuing obligation of the buyer to pay the seller over time.

#### **4.09.010 Levy of sales tax.**

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A. There is levied a consumer's sales tax on sales, rents, and leases made in the city and borough of Sitka. This tax applies to sales, rentals, and leases of tangible personal property; sales of services sold within the city and borough of Sitka; sales of services performed wholly or partially within the city and borough of Sitka when the provision of such services originates or terminates within the city and borough of Sitka; and rentals and leases of real property located within the city and borough of Sitka. Notwithstanding any provision of law, air or sea charter services, provided a person or entity in the business of providing such charter services, are exempt from sales tax by the city and borough of Sitka if the charter does not commence and end within the city and borough of Sitka.

B. The rate of levy of the sales tax levied under subsection A of this section is five percent on sales made during the months of October, November, December, January, February, and March. The rate of levy of the sales tax levied under subsection A of this section is six percent on sales made during the months of April, May, June, July, August, and September.<sup>1</sup>

C. A flat rate of ten dollars per fish box shall be levied on the packaged fish and/or seafood caught or taken and retained by fish charter customers as part of the fish charter. This tax shall be paid by the fish charter customer, collected by whoever packages the fish and/or seafood caught or taken by the fish charter customer, and is in addition to any sales tax paid based on the cost of the charter. This tax is effective January 1, 2007. For purposes of this subsection, a "fish box" means any packaging by a fish charter operator or processor of fish and/or seafood caught or taken as part of the charter by a fish charter customer. The sales tax collected from this levy on fish boxes shall be deposited by the finance director in the following funds in the following ratios:

1. Thirty percent in the harbor fund;
2. Thirty percent in a fisheries enhancement fund, available to be used for any fisheries enhancement proposal upon approval of the proposal by the assembly; and
3. Forty percent in the general fund.

D. Except as provided in subsection C of this section, all moneys accumulated under the terms of this chapter shall be deposited by the finance director in the general fund of the city and borough of Sitka and shall be used for the general operating expenses of the city and borough of Sitka in such a proportion as deemed advisable from time to time by the assembly.

#### **4.09.270 Returns—Payment—Authority of city and borough of Sitka.**

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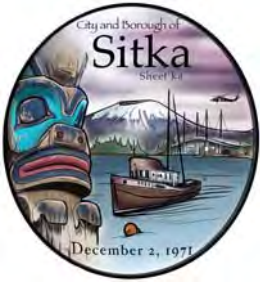
A. A person who has a tax liability under Section [4.09.010](#) shall file a return on a form or in a format prescribed by the city and borough of Sitka and pay the tax due quarterly. The return shall be filed and the tax paid on or before the last day following the end of the period for which the tax is due. Each person engaged in business in the city and borough of Sitka subject to taxation under Section [4.09.010](#) shall file a return in accordance with the following:

1. Quarterly. Unless as otherwise provided for in this section, sellers shall on or before the last day of the month succeeding the end of each quarter year ending March 31st, June 30th, September 30th, and December 31st, prepare a return for the preceding quarter year. Returns shall be filed personally, with the finance department by 4:45 p.m., placed in the drop box located outside of City Hall, or postmarked on the last day of the month following the end of each quarter year. In the event the last day of the month falls on a legal holiday, Saturday, or Sunday, then the return may be filed on the first business day following.
2. Monthly. If a seller fails to file or is late in filing returns for two of the last four quarters, the finance director may require the seller to submit returns and payment each month.
3. Yearly. If a seller submits within the dates required for the four quarterly returns for a calendar year and the total amount collected and remitted to the city and borough of Sitka is two hundred dollars or less, seller may request in writing to the finance director, to file a sales tax return once a year for the previous calendar year. The yearly sales tax return is due on January 31st of each year. If total sales tax collected and/or remitted to the city and borough of Sitka exceeds two hundred dollars, seller may be required to file quarterly sales tax returns for future sales. If seller fails to file yearly sales tax return by due date, seller may be required to file and remit sales tax quarterly. If the seller fails to file yearly sales tax return and the amount of sales tax collected during the period of the return exceeds five hundred dollars, seller may be required to submit sales tax returns and remit sales tax to the city and borough of Sitka monthly for a minimum of one year.
4. Itinerant Seller. A person doing business within the city and borough of Sitka and liable for an itinerant nonresident business license on less than an annual basis shall file a sales tax return and remit in full the tax shown as due within twenty-four hours following the expiration of his license, but in any event prior to leaving the city and borough of Sitka.

5. Filing to be Continuous. A person who has filed a sales tax return will be presumed to be making sales in successive quarters unless the person files a return showing termination or sale of their business.

B. For the purposes of the sales tax, a return must be filed by the seller required to collect the tax.

C. Each return must be authenticated by the person filing the return or by the person's agent authorized in writing to file the return.



# City and Borough of Sitka


PROVIDING FOR TODAY...PREPARING FOR TOMORROW

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*A Coast Guard City*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**Thru:** John Leach, Municipal Administrator 

**From:** Melissa Haley, Finance Director

**Date:** September 9, 2021

**Subject:** FY2021 Sales Tax-Free shopping days

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### **Background**

Per SCG 4.09.020, each year the assembly must decide at the first meeting in September whether to authorize sale tax free days (historically, the two days following Thanksgiving). The sales tax-free sales do not apply to fuel, alcohol, tobacco, or marijuana. Previously, we have roughly estimated the loss of sales tax revenue to be about \$50,000. With increases in sales tax revenues as well as the impact of joining the Alaska Remote Sellers Sales Tax Commission (ARSSTC) we anticipate that the loss will now be higher, though it is difficult to say by how much exactly, especially as we have seen a significant increase in the number remote sellers now collecting sales tax.

### **Analysis**

A complicating factor is that we are required to inform ARSSTC of any sales tax-free days adopted by the Assembly, as we cannot treat remote sellers differently than local vendors. While it is likely that many remote sellers will be unable to implement this within their systems, some may be able to do so.

### **Fiscal Note**

We anticipate that the cost in sales tax revenue of two sales-tax free days following the Thanksgiving holiday would likely exceed \$60,000.



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 21-141      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 9/7/2021      In control: City and Borough Assembly

On agenda: 9/14/2021      Final action:

Title: Consider waiving \$100 late fee penalty assessed for Siemens Industry, Inc. for the Q4 2020 sales tax filing period

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion](#)  
[02 Memos and Documentation](#)

Date	Ver.	Action By	Action	Result
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# Consideration of waiver for late fee

## Step 1

**Procedural advice – Municipal Attorney Brian Hanson**

## Step 2

### Hearing

- A. Appellant presentation of evidence and argument
- B. CBS presentation of evidence and argument
- C. Appellant response or clarifying statement
- D. CBS response or clarifying statement
- E. Executive session if needed
- F. Deliberation by Assembly
- G. Decision by Assembly

## Step 3

Executive Session (*if applicable*)

**I MOVE TO** go into executive session\* to discuss matters, the immediate knowledge of which would adversely affect the finances of the municipality, with respect to the Siemens Industry Inc. waiver request and invite in, if desired and when ready, a representative of Siemens Industry Inc. if available.

\*Reasons for going into executive session per SGC 2.04.020(D):

- 1. Matters, the immediate knowledge of which would adversely affect the finances of the municipality;
- 2. Subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;
- 3. Matters which by law, municipal Charter or ordinances are required to be confidential;
- 4. Communications with the municipal attorney or other legal advisors concerning legal matters affecting the municipality or legal consequences of past, present or future municipal actions.

**proceed to next page** 

## **Step 4**

### **POSSIBLE MOTION**

**I MOVE TO** grant the waiver of a \$100 late fee penalty assessed for Siemens Industry Inc. for Q4 2020 sales tax filing period.






# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

*A Coast Guard City*

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**From:** John Leach, Municipal Administrator 

**Date:** September 8, 2021

**Subject:** Siemens Industry, Inc. Request for Waiver of Sales Tax Filing Late Fee

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### **Background**

On August 11, 2021, Siemens Industry, Inc. sent an email to the Assembly regarding a waiver of a \$100 late fee penalty being assessed for the Q4 2020 filing period.

### **Analysis**

Siemens was unaware that their \$0 return didn't arrive, which was claimed to have been mailed to CBS offices on January 15, 2021, and well before the original due date. They received a notice dated June 23, 2021, in their office on August 10, 2021 (attached), which was well beyond the time limit to request penalty abatement with the tax office.

There is no exception in SGC allowing for a waiver of filing – even when it's a zero return. Since the CBS doesn't issue business licenses, the filing requirement allows CBS to recognize that businesses in Sitka are still operating and in compliance with local sales tax laws. For example, when we issued CARES grants last fall, we had many businesses that applied for the CARES business grants but weren't registered as businesses in Sitka since they were not collecting or remitting sales tax. Their CARES grants were either not issued or otherwise placed on hold until they became current with sales tax filings.

There is a waiver of penalty provision in the Sitka General Code for late filing of sales tax returns which was passed by Ordinance 17-08 (second reading and passage on 3/28/2017). It is codified in SGC 4.09.350 C as follows:

- C. Waiver of Penalties. Penalties from a delinquent tax remission shall be waived if:
1. The seller submits a penalty abatement request form to the finance department within seven calendar days of the due date and has paid the delinquent tax in full;
  2. The seller has no past due balances with any department of the city and borough of Sitka; and

3. The finance department verifies that the seller has not filed a late sales tax return or been granted an abatement within three years of the request for abatement.

Attached is the ordinance where you can see that the Administrator's ability to waive the penalty was removed. The Administrator's authority only lies within the specified abatement request period of seven calendar days of the due date.

**Fiscal Note**

Waiver of this penalty will cost the CBS \$100 in lost fees plus any applicable interest.

**Recommendation**

I recommend denial of this waiver request to ensure compliance of sales tax filings. Since the CBS does not issue business licenses, timely filing and remittance of sales tax is the only way the CBS knows if a business is still operating in good standing. Significant progress was made during the CARES grant application process in bringing businesses into compliance to receive a CARES grant. Approval of this waiver introduces a risk of other businesses having no incentive to continue timely filing and remittance of sales tax.

Encl: Letter to Siemens Industry, Inc.  
Request of penalty waiver from Siemens Industry, Inc.  
Ordinance 17-08



**City and Borough of Sitka**  
Finance Department, Tax Division  
100 LINCOLN STREET \* SITKA, ALASKA 99835  
(907) 747-1840 or 747-1853 Fax: (907) 747-0536



06/23/21

SIEMENS INDUSTRY, INC  
SALES/USE COMPLIANCE  
PO BOX 80612  
INDIANAPOLIS IN 46280-612

Tax Acct #: 1900377

Dear Business Owner:

Our records indicate that the City and Borough of Sitka has not received a tax return for:

• Quarter Ending - December 31, 2020

Due Date: February 01, 2021

If you feel this notice is in error and have filed the quarterly tax return for the above period, please contact the Tax Division at 747-1840 to resolve this matter. Otherwise, you must file the return even if you had no business activity (mark the box at the top of the return and sign the bottom) or if you have had no taxable sales (complete section 1 with your total revenue received for the year and section 3 with any exemptions for the year). Late fees, penalties and interest will be assessed on all past due returns.

If the business has been closed or sold, the City and Borough of Sitka requires that a final return be filed stating this fact along with the date of the closure or sale.

Please file the quarterly tax return upon receipt of this letter. If you have any questions on how to fill out the tax return, we would be happy to assist you. Tax returns may be found online at [www.cityofsitka.com](http://www.cityofsitka.com) or in our offices.

Sincerely,

Sales Tax Specialist  
907-747-1840  
[tax@cityofsitka.org](mailto:tax@cityofsitka.org)

**PLEASE NOTE:**

Month(s) delinquent	Penalty	Late Fee
1st month or part thereof	5%	\$ 15.00
2nd month or part thereof	10%	\$ 40.00
3rd month or part thereof	15%	\$ 65.00
4th month or part thereof	20%	\$ 90.00
5th month or part thereof	25%	\$ 100.00

\*\*Interest: 12% per year



**AN EXTENSION OF YOUR TAX DEPARTMENT**

August 23, 2021

City and Borough of Sitka Assembly  
100 Lincoln Street  
Sitka, AK 99835

RE: Siemens Industry Inc  
Account ID: 1900377  
Reporting Period: Q4 2020

We were advised by the tax office of Sitka at [tax@cityofsitka.org](mailto:tax@cityofsitka.org) to write to the assembly regarding waiver of a \$100 late fee penalty being assessed for our account # 1900377 Siemens Industry Inc for the Q4 2020 filing period. We were unaware that our \$0 return didn't arrive, which was mailed on 1/15/2021 well before the original due date. We received a notice dated 6/23/21 in our office on 8/10/21, included with this letter, which is well beyond the time limit to request penalty abatement with the tax office. A copy of the original \$0 return has also been provided to the tax office of Sitka via email.

We respectfully request that the penalty be waived since we had every expectation that our mailing had arrived timely. Going forward we'll be emailing our returns to the tax office directly to avoid this issue in the future. Thank you.

Sincerely,

Jennifer Boyd  
Senior Compliance Analyst

**CITY AND BOROUGH OF SITKA  
ORDINANCE NO. 2017-08**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING SITKA GENERAL  
CODE CHAPTER 4.09 "SALES TAX" AT 4.09.350 "PROCEDURES ON DELINQUENCIES"**

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to be a part of the Sitka General Code of the City and Borough of Sitka, Alaska.
2. **SEVERABILITY.** If any provision of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and application thereof to any person and circumstances shall not be affected thereby.
3. **PURPOSE.** The purpose of this ordinance is to amend the SGC 4.09.350 so that there is a means by which an entity can request abatement of delinquent sales tax penalties when certain criteria are met.
4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code Chapter 4.09.350 "Procedures on delinquencies" (new language underlined; deleted language stricken):

**Chapter 4.09  
SALES TAX**

Sections:

\* \* \*

4.09.350 Procedures on delinquencies.

\* \* \*

**4.09.350 Procedures on delinquencies.**

A. Late Fee, Penalty and Interest. Late fee, penalty and interest will be assessed as follows:

1. A late fee will be charged if the seller does not file the proper form(s) in a timely manner for the tax due dates listed in Section 4.09.270. A fee of fifteen dollars will be charged the first month or any part of that month, with an additional twenty-five dollars added for each additional month or portion of a month, up to a maximum of one hundred dollars.
2. If the seller does not remit the sales tax then due on the dates listed in Section 4.09.270, and an abatement has not been granted under subsection (C) of this section, a penalty equal to five percent of the delinquent tax shall be added to the tax for the first month or any part of that month, an additional five percent shall be added to the tax due for each month or part of a month for delinquency, with a total penalty of twenty-five percent. It shall be assessed and collected in the same manner as the tax is assessed and collected.
3. In addition to the late fee and penalty provided in subsections (A)(1) and (2) of this section, interest at the rate of twelve percent per year on the delinquent tax from the date

of delinquency until paid shall accrue and be collected in the same manner as the delinquent tax is collected.

\* \* \*


C. Waiver of Penalties. ~~The administrator shall waive the penalties on failure to submit tax returns if:~~ Penalties from a delinquent tax remission shall be waived if:

1. ~~The seller submits a written request to the administrator~~ penalty abatement request form to the finance department within seven calendar days of the due date and has paid the delinquent tax in full.
2. ~~The submitted returns have no taxable sales and no taxable events under the bed tax set out in Chapter 4.24~~ The seller has no past due balances with any department of the city and borough of Sitka; and
3. ~~The finance department director verifies that the seller has never filed a tax return regarding sales tax or bed tax with the city and borough of Sitka.~~ not filed a late sales tax return or been granted an abatement within three years of the request for abatement.


\* \* \*

5. **EFFECTIVE DATE.** Ordinance 2017-08 shall become effective the day after the date of its passage.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 28<sup>th</sup> day of March, 2017.

  
\_\_\_\_\_  
Matthew Hunter, Mayor

ATTEST:

  
\_\_\_\_\_  
Sara Peterson, CMC  
Municipal Clerk

1<sup>st</sup> reading 3/14/17

2<sup>nd</sup> reading 3/28/17