

City of Bethel

Finance Committee Agenda

Monday March 23rd, 2020 – 6:30 p.m.
Council Chambers, City Hall-300 State Highway



Joni Beckham
Finance Committee Chair
Term Ends 2021

Robert Rey
Finance Committee Vice Chair
Term Ends 2021

Cecilia Franko
City Council Representative
Term Ends 2020

David Trantham, Jr.
Finance Committee Member
Term Ends 2020

Jason Brown
Finance Committee Member
Term Ends 2022

Marybeth Whalen
Finance Committee Member
Term Ends 2021

Jim Chevigny
Finance Committee Member
Term Ends 2021

VACANT
Alternate Member
Term Ends XXXX

Christine Blake
Finance Director
543-1376
cblake@cityofbethel.net

Ken Fay
Assistant Finance Director
543-1375
kfay@cityofbethel.net

Teddi Worrock
Recorder
543-1379
tworrock@cityofbethel.net

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD Five minutes per person

Members of the public will be welcome to attend this meeting but are asked to maintain distances of at least six feet from one another. If you are feeling ill, please do not attend in person. In an attempt to maintain public participation while also respecting social distancing, the City will be accepting written testimony from the public for each of our public meetings. Deadline to submit written testimony will be 4:00pm the day of the meeting. Please send written testimony to tworrock@cityofbethel.net. If you have any questions call (907)543-1379. Anonymous submissions will not be accepted.

IV. APPROVAL OF AGENDA

V. APPROVAL OF MINUTES

a) 2/24/2020

b) 2/28/2020 Special Joint PRAHSC Committee and Finance Committee Meeting

VI. SPECIAL ORDERS OF BUSINESS

VII. UNFINISHED BUSINESS

VIII. NEW BUSINESS

a) Discussion of possible modifications to BMC 4.16 Sales Taxes, 5.04 Business License Code, and Chapter 13 Public Services

IX. EX OFFICIO MEMBER REPORT

a) Christine Blake, Finance Director

b) Ken Fay, Assistant Finance Director

X. FINANCE COMMITTEE MEMBER COMMENTS

XI. ADJOURNMENT

Posted March 17th, 2020 at City Hall, Alaska Commercial Co., the Post Office, and Swanson's.

Teddi Worrock, Recorder



CITY OF BETHEL
Managers Office

William F. Howell III
P.O. Box 1388, Bethel, Alaska 99559
Phone: (907)-543-2131
Fax: (907)-543-2702
Cell: (907) 545-4998
bhowell@cityofbethel.net

Celebrating 50 Years of Service

DATE: February 19, 2020
TO: Perry Barr, Mayor
FROM: Bill Howell, Acting City Manager
SUBJECT: City Manager's Report – February 20, 2020 through March 3, 2020

Current Events

- The City continues to work with our legal firm, Guess and Rudd and the school district to remove the remaining building debris from the Kilbuck site. Administration has had recent contact with LKSD engineering concerning the cleanup and a new plan for fire protection on the LKSD campus.
- Per Council direction to Administration the Public Works Director is developing a plan for Spring/Summer 2020 repairs to the pool. He is calling meetings with BSI, DOWL, City Attorney and APEI, the City's insurance company to determine the best course of action.
- Preparations are ongoing in response to concerns related to the worldwide coronavirus outbreak. City personnel are meeting with YKHC and PHN on March 5, 2020 at 1pm to discuss procedures and strategies for dealing with potential coronavirus cases in Bethel.
- Based on a concern brought to Administration by AHFC leadership, I am directing the City's engineer, DOWL, and the Planning Department to look into land ownership of the cul-de-sacs in ASHA housing. Responsibility for snow removal and sanding of these accesses has been in dispute for several years. The City is providing assistance with snow removal while we sort out the details.

- Administration and the Purchasing Agent are drafting updates to the P-Code (BMC 420). A draft will be complete and submitted to the clerk for review during the week of March 9.
- Administration is working with the Fire Department to complete a review and update of the City Emergency Operations Plan.
- Administration contacted the City Attorney, Michael Gatti, and DOWL, to develop options for the Council to consider regarding issues related to Haroldsen's Subdivision. Meetings with Dowl are scheduled for March 3 and 4

Ongoing Business

- Administration met with the City of Bethel Employees Association to discuss prospective negotiation dates. Negotiations are slated to start in late March 2020.
- FY 2021 Budget prep is ongoing. Budget will be submitted to the Council by April 1, 2020
- Administration is reviewing new policies and procedures for City generator maintenance, upkeep, and daily and weekly checks.
- Administration is working with Finance to resolve several old sales tax matters.
- Department Head meetings was held on February 27, 2020. The next Department Head meeting is scheduled for March 5, 2020 at 10 a.m.

Response to Council Questions

- Administration and the clerk are reviewing the repeal of Title 2.36 Civil Defense from the BMC as it relates to the City of Bethel Emergency operations plan.



CITY OF BETHEL
Fire Department

Daron Solesbee, Acting Fire Chief

P.O. Box 1388, Bethel, Alaska 99559

Phone: (907)-543-2131

Fax: (907)-543-2702

dsolesbee@cityofbethel.net

Celebrating 50 Years of Service

DATE: March 2, 2020
TO: Bill Howell, Acting City Manager
FROM: Daron Solesbee, Acting Fire Chief
SUBJECT: Management Report, February 2020

Current Events

- Medic-5 was received by Alaska Marine Lines in Seattle and is now at the Braun Northwest, Inc. factory for a remount. The final inspection will be held on March 30, 2020 in Chehalis, WA with Capt. Solesbee, Chief Howell, and Jake Thompson (V&E Foreman). Currently, the ambulance is being refurbished. M-5 will arrive to Bethel on the first summer barge in May.
- Braun Northwest has received the Stryker Power LOAD and Power PRO XT powered stretcher. They will be installed at the factory.
- Captain Solesbee attended the 2020 Alaska Fire Chiefs Association's Leadership Summit in Juneau from February 2-7, 2020. Training received included legislative priorities, updates from the State of Alaska's EMS and Fire Marshal's offices, FEMA grant application procedures, roundtable discussions regarding current issues within the Alaska Fire Service, and more.

Community Planning/Preparedness

- The department is being proactive in its preparedness and potential response to the Human Coronavirus-2019 (COVID-19) threat. Staff have obtained training from the CDC, NIOSH, NHTSA, and World Health Organization regarding this pathogen and are taking precautions by ordering responder personal protective equipment. Response SOP's and guidelines have been developed for the assessment, treatment, transport, and isolation of patients with confirmed or suspected infection of COVID-19. Communication procedures between BFD EMS and YKDRH-ER have been developed concerning the isolation and quarantine of these patients. Currently, there are no known or suspected cases of COVID-19 in Alaska. The best ways of preventing the spread of this disease is

proper handwashing, disinfecting commonly touched surfaces, and staying away from individuals who are or may be sick. This is a dynamic situation and updated information will be shared as soon as it is available. For current updates regarding COVID-19, please visit: <https://www.cdc.gov/coronavirus/2019-ncov/index.html>

Department members will attend an Emergency Preparedness Meeting at YKHC on Thursday, March 5, 2020. The management, response, and preparation for COVID-19 will be the main topic of discussion.

- The Department is assisting administration with the cleanup and disposal of a release of Muriatic Acid inside a storage container at the pool. The storage container was secured by BFD personnel with a Knox padlock until City personnel can perform clean-up operations under the oversight of a qualified contractor. Unfortunately, EMI-Alaska was unable to meet our requested scope of work. This project is on hold until Spring 2020.
- Bethel Fire Department has been selected as a test site for the new Medicaid Supplemental Emergency Medical Transport (SEMT) program. Being part of this pilot will allow Bethel to shape the program to meet Bethel's needs. SEMT legislation (HB 176) was signed into law in June of last year. This law allows municipal ambulance services to receive reimbursement of 50% or more of the uncompensated cost (UCC) of providing ambulance services. City personnel are required to complete cost report spreadsheets based on FY18 and FY19 budget figures. The department has entered into a contract with AP Triton to provide this service to the City of Bethel for a fee of \$5,000.00 + 3% of annual earnings.

Training

- On 02/04/20 at 7:00 p.m. an EMT Meeting was held at the fire station. Responders reviewed EMS Operations, conducted run reviews, and completed equipment and supply inventories for the ambulances.
- On 02/13/20, the Fire Meeting was cancelled due to the EMT-2 and EMT-3 Refresher course.
- On 02/18/20 at 7:00 p.m. an EMT Meeting was held at the fire station. Responders reviewed pediatric cardiac and respiratory emergencies and conducted several practice scenario drills.
- On 02/24/20 at 9:00 a.m. staff attended a CDC webinar for the EMS response to COVID-19. During this training, responders were given a situation update and provided guidance for responding to patients with confirmed or suspected COVID-19 infections.
- On 02/27/20 at 7:00 p.m. a Fire Meeting was held at the fire station. Responders reviewed CAFS operations and conducted several drills.

- On 02/28/20 at 11:00 a.m. a Staff Meeting was held at the fire station. Staff reviewed current events, project updates/assignments, vehicles and equipment maintenance issues, and received training for responding to COVID-19 incidents.
- The 2019 EMT-1 Class conducted State of Alaska cognitive and psychomotor exams on January 31 and February 1. All five students passed their exams and have applied for their EMT-1 certifications.
- From February 11-14, an EMT-2 and EMT-3 refresher course was held at the fire station. Multiple members received continuing medical education (CME) hours and skills verifications for recertification.
- The department will host EMT-2 and EMT-3 Initial courses this spring. Course proposals have been requested.
- The Firefighter-1 course started on February 15. Recruits have been instructed on the following topics: BFD/COB policies and procedures, OSHA policies, N95 and SCBA fit testing, Fire Service History, Firefighter Safety, Personal Protective Equipment, Fire Service Communications, and Fire Behavior. There are currently nine recruits enrolled in the course.

Responses

- Between 02/01/2020 and 02/29/2020, the Bethel Fire Department responded to 88 EMS and 11 Fire incidents.
- On 02/03/20 at 5:00 p.m. medics responded to the report of four hypothermic children. The patients were assessed and transported to the hospital.
- On 02/07/20 at 1:00 a.m. medics responded to the report of a person frozen inside of a vehicle. The patient was assessed and transported to the hospital.
- On 02/09/20 at 1:15 p.m. firefighters responded to Owl Street for the report of a structure fire. Upon arrival, firefighters observed smoke and flames from the area of the sewer connection. It was determined that the pipe's heat trace had caused the fire.
- On 02/17/20 at 6:08 a.m. medics responded to the report of a baby not breathing. Medics attempted resuscitation, but were unsuccessful. The patient was transported to the hospital.
- On 02/26/20 at 3:40 a.m. firefighters responded to Trailer Court for the report of the water plant on fire. Upon arrival, firefighters observed smoke and flames coming from the area of the chimney. Firefighters used the booster line to extinguish the fire. The fire was caused by a malfunctioning heating unit.

Budget/Financial

- The department is operating within budget.
- The preliminary budget is being prepared for the City Manager's review.

Grants

- The Department was awarded \$5,141.00 from the Department of Homeland Security for a new Thermal Imaging Camera (TIC). Three quotes have obtained and a purchase will be made once DHS approves it. This TIC will be installed on the new ladder truck, Truck-1.
- The Department was awarded funding through the Volunteer Fire Assistance program for \$7,470, for three sets of firefighting turnouts. Due to Federal budget cuts to the VFA program, this award was cut in half. Only two sets of structural firefighter turnout gear will be purchased with these funds. The remainder will be paid out of the Wearing Apparel line item budget.
- The Department applied for and passed the first round of approval for the Phase 18 Code Blue Grant for \$45,000 for the remount of Medic-5 to a new chassis. Funds have been awarded and will be reimbursed once expenditures are made.
- The Department was awarded \$7,500 in Code Blue grant funding for a new power stretcher for Medic-6. The YKHC EMS Department administers this grant and BVESA has committed matching funds. The stretcher is in service in the new ambulance. Invoices were submitted to BVESA and the grant will be closed out soon.

Staffing/Recruitment

- The Department hired Ed Hobbick as a Firefighter/EMT. Currently, all paid Firefighter/EMT positions are full. We welcome him to our department.
- Two employee evaluations are currently due. These will be completed soon.

Vehicles & Equipment

- We have received the parts for the Class-A Foam system for Engine-4. Staff determined that a 1" valve was required, upon finding the $\frac{3}{4}$ " valve shipped was too small for the current foam system plumbing.
- Pump and aerial testing was performed by a technician from Underwriter's Laboratories. Engine-3 and Engine-4 failed their vacuum tests. Staff will adjust

and/or replace packing material in E-3 and E-4's pump packing glands and repeat the vacuum test. Truck-1 passed its pump test, but failed the aerial test. See attached reports. Hughes Fire Equipment has sent instructions on how to perform the repairs. V&E has been advised and has agreed to perform the repairs or provide shop space if it is determined an outside technician is required.

FIRE DEPARTMENT VEHICLE STATUS			
Vehicle	Type	Year	Status
Medic 4	Ambulance	1999	<i>(Backup ambulance) In service, Airbags repaired.</i>
Medic 5	Ambulance	2003	In Seattle, WA being refurbished and remounted onto a new 2019 Dodge Ram 4500, gas chassis at Braun Northwest, Inc.
Medic 6	Ambulance	2017	<i>(Frontline Ambulance) In service.</i> Slow leak in rear Liquid Spring suspension. Back-Up camera is not functioning. Rear heat in patient compartment is intermittent. Paint defects. Staff is requesting a technician from Braun Northwest to troubleshoot and repair these issues.
Engine 4	Pumper	2013	<i>(Frontline pumper) In service,</i> Seat belt sensor silenced but still needing repair by V&E.
Engine 3	Pumper	1986	<i>Being outfitted as a tender and water supply unit. 3000 feet of LDH (future).</i> (Poor overall condition needs replacement) Generator was remounted.
Truck 1	Ladder Truck	2017	Outfitting, in service. See 2019 UL Pump and Aerial reports. DEF sensor malfunction (parts ordered by V&E), aerial desiccant plugs and hydraulic pump to be repaired by V&E.
Com 1	Pickup	2014	In service.
Com 2	Pickup	2004	In service.

MEMORANDUM

DATE: March 3, 2020

TO: William F. Howell, III, Acting City Manager

FROM: John Sargent, Grant Manager

SUBJECT: Grant Manager's Report – March 10, 2020 Bethel City Council Meeting



Grant Applications

I fleshed out and submitted a grant application prepared by Brian Lefferts, Chair of the Parks, Recreation, and Aquatic Health and Fitness Center Committee, to the YKHC Diabetes Prevention and Control Program. The City requested \$5,000 for weights and other fitness center equipment that will enhance the offerings at the YK Fitness Center.

I am working to complete the City's COPS Hiring Program grant to the Department of Justice for \$125,000 to cover some of the costs associated with the hiring of a School Resource Officer. The Lower Kuskokwim School District promises to pay the match cost for each of the three-year grant period for the 75% of the time the SRO will be serving the community on school grounds. The grant application is due March 11, 2020.

Grant Management

School Security Features

Perry Barr and Daniel Hannah completed research on products that fit the need for the purchase of a mobile phone alert application. This will be the first purchase under the current COPS School Violence Prevention Program. LKSD will make the three larger purchases after LKSD and the City sign the MOU describing the responsibilities of each in grant administration.

Purchasing Agent Duties

IT Services

The City issued an RFP for the purchase of remote technical support services that will be administered by the IT Department. Proposals are due March 31, 2020.

Purchasing Code 4.20

I worked with the Acting City Manager to edit all text in the Purchasing Code 4.20 except the sections on appeals. The City Clerk will review and edit the Purchasing appeals parts to coincide with her other work on appeals in multiple sections of the BMC.

Auditor

I am preparing a Request for Bids for the City to hire auditors for the next five years.

Purchase Order Revision

I revised the Purchase Requisition form and the Purchase Order form by combining them both into one form, like the City used to have. The new form will be rolled out during the week of March 2, 2020.

Administrative Duties

I continue to serve as Recorder and Ex-Officio for the Community Action Grant Technical Review Board. The City received six applications in February 2020 that will be reviewed and scored on March 3 and March 11 by the Board.

Community Action Grant Statistics

<u>Year</u>	<u>Applications Received</u>	<u>Funding Awarded</u>	<u>Avg. Award</u>
1	11	\$75,468	\$6,861
2	16	<u>\$111,898</u>	\$6,994
		\$187,366	

	City of Bethel Grant Summary Fiscal Year 2020
---	--

Preparing

Sponsor	Name	Products/Services	City Depts. (Partners)	Date	\$ Grant \$ City Match
U.S. Dept. of Justice	COPS Hiring Program Grant	Salary and benefits of School Resource Officer	Police (LKSD)	3/11/20	\$125,000 0 \$259,999-LKSD
Rasmuson Foundation	Tier 1 Grant	Feasibility Study to construct a gym to YK Fitness Center	Public Works	July 2020	\$25,000 0
Bethel Community Services Foundation	Community Grant	Feasibility Study to construct a gym to YK Fitness Center	Public Works	July 2020	\$15,000 0
United States Dept. of Ag.-Rural Development	Water and wastewater grant/loan program	Piped water and sewer system in The Avenues subdivision	Public Works	Target 1/31/19	\$13,321,000 \$306,000

Submitted in Fiscal Year 2020

Most recent first

Sponsor	Name	Products/Services	City Depts.	Date	\$ Grant \$ Match
YKHC Diabetes Control and Prevention Pgm.	Community Activity & Garden Award Application	Weights and exercise equipment for YK Fitness Center	Admin.	02/28/20	\$5,000 0
State of Alaska	FY 21 State Capital – Designated Legislative Grant	1. Public Works Building Repairs (\$7,000,000) 2. Bethel Heights Water & Sewer Improvements (\$10,146,000) 3. Dust Control (\$1,200,000)	Public Works	2/14/20	\$18,346,000 0
AK Div. of Homeland Sec. & Emergency Mgmt.	State Homeland Security Program	Police body-worn & in-car camera system; extrication tools; laser scanner; Emerg. Op. Plan, Cyber Sec. Plan	Police, Fire, IT	1/30/20	\$317,655 0
AK Dept. of Transportation	Statewide Transportation Improvement Project (STIP) Nomination 2020-2023	Akakeek, Ptarmigan, Delapp Streets Heavy Use Road Improvement Project	Public Works	9/15/19	\$3,034,424 \$494,886
Village Safe Water Pgm, Dept of Env. Conservation	Sewer Lagoon Improvements Grant	New lagoon pump & new skiff with trailer	Public Works	8/13/19	\$155,238 0

Approved in Fiscal Year 2020

Most recent first

Sponsor	Name	Products/Services	City Depts.	Date	\$ Grant \$ Match
AK Dept. of Transp., Transit Division	Community Transportation Grant	Public transit system operations	Public Works	12/25/19	\$316,832
U.S. Department of Justice, COPS Office	School Violence Prevention Program	Alert button mobile phone Ap, exit door bar alarms, card reader door entry system, controlled front entrance.	Admin.	11/12/19	\$500,000 \$166,667 LKSD

Sponsor	Name	Products/Services	City Depts.	Date	\$ Grant
AK Dept. of Env. Conservation, Village Safe Water Program	Water and Wastewater Program	Design, build, and install two electric panels for City Hall and City Shop and complete current rehab. of Main Lift Station.	Public Works	8/30/19	\$279,827
Alaska Dept. of Health and Social Services	Community Service Patrol Program	Community Service Patrol Program	Public Works	7/1/19	\$323,081 \$32,308 in-kind
AK Dept. of Env. Conservation, Village Safe Water Program	Infrastructure Protection Funding	Replace heat trace and/or electric panels on sewer line from Airport to FAA.	Public Works	7/19/19	\$137,700 \$22,500 in-kind
Alaska Division of Homeland Security and Emerg. Mgmt.	State Homeland Security Program Grant	Thermal imager & fencing around tank at water treatment plant	Fire	8/19	\$49,141 0
Total					\$1,606,581



CITY OF BETHEL

Post Office Box 1388
 Bethel, Alaska 99559
 Phone: 907-543-2047

TO: City Manager
 FROM: Human Resources
 SUBJECT: February 2020 Managers Report

DATE: 2 March 2020

Position	Number of Vacancies	Number of New Applications	Number Hired During Period	Number of Vacancies Remaining	Applicants in Review
Util Billing Spec	1	1	0	1	1
Police Chief	1	0	0	1	0
Police Dispatcher	1	0	0	1	0
Police SGT	1	0	0	1	0
Driver Hauled	5	0	0	5	3
Driver-Landfill	1	0	0	1	0
Util Maint Wkr	1	0	0	1	0
Water Operator	1	0	0	1	0
Mech-II	1	0	0	1	0
TOTALS	13	1	0	13	4

Applications and Hiring:

HR received a total of 6 **Applications** in February

From those 5 Applicants:

- 1 General Ledger Accountant was hired
- 2 Hauled Utility drivers were hired.
- 3 applicants are currently in training pipeline for CDL certification.

We currently have 9 job positions with a total of 13 openings, with 4 applications under review.

BEACON Programs:

1 post accident Beacon test was conducted

Reports of Injury:

There were no reports of injury.

Administrative Actions:

Multiple routine PAR actions were executed.

Multiple yearly performance evaluations were submitted and processed.

Employee related announcements:

None

Training, Conferences and Seminars:

None

James P. Harris
Human Resources Manager

Memorandum

Date: March 1, 2020

To: Bill Howell, Acting City Manager

From: Bo Foley, IT Director

Subject: IT Director's Report



February 2020 Current Events

- **Hardware Rotation:**

Arctic IT made it into Bethel and we spent an entire week trying to get machines swapped out. Unfortunately, we did not finish the City in its entirety though we did manage some 75%-80% of departments. Arctic IT will continue to support me remotely on this project and I hope to swap out the final batch of machines as I get the time to. I estimate all machines will be rotated out before the end of March.

- **Preparations for FY21 Budget:**

In between my preparations and work on the City's hardware rotation, I've also worked on trying to get my numbers together for the upcoming FY21 budget. I have three major projects that will require funding including the swap of our current phone system, the rotation of our server hardware at City Hall and the Police Dept, and possibly updating our switch network, which went in at the same time as our current phone system. The current issues with the phone system could be related to the failing switch network, the phone system itself, or both.

- **Equipment for Remote Attorney:**

The City recently hired the services of a new attorney, but is trying something new with not requiring the person in the position to reside in Bethel. This presents a few new challenges, but in speaking with the attorney, she told me what all she might need to do her job from Juneau where she lives. I will be setting up the equipment within the week and having it sent to her as soon as it is ready. The understanding is that the equipment will be sent back if the new attorney separates with the City.

- **Business-As-Usual:**

Beyond the above-mentioned items, the month has been spent fixing or helping with run-of-the-mill trouble tickets such as email issues, printing/scanning, cellphone replacement, missing network drives, login problems, etc. Most of these kinds of tickets are folks getting adjusted to their new computers.

Future Plans

- **Budget for FY21:**

In the coming months, I will be in meetings with the Finance Director, City Manager, and Council to work on fine-tuning my budget for FY21. Most everything I have already in the current fiscal

Memorandum

Date: March 1, 2020

To: Bill Howell, Acting City Manager

From: Bo Foley, IT Director

Subject: IT Director's Report



year will remain the same with a few items shifting around from one line item to another. The only major changes to the budget will be the capital projects that need funding.

- **Office 365 Migration:**

I received my quote for our Office 365 migration that I was planning for the City. Because we have so much cloud data to migrate, I will have to pull the trigger closer to the end of FY20 as the implementation costs exceed what I have left in my budget. Fortunately, the full cost of the implementation and migration does not have to be paid for entirely up front. My plan is to pay the first half near the end of FY20 to initiate the project and then finish shortly after the turn into FY21 when I pay the remaining half.

To: Bill Howell, Acting City Manager

From: Ted Meyer, Planner

Subject: February Manager's Report

Date: March 3, 2020

SUBDIVISIONS

Blue Sky Subdivision

Findings and recommendations for zoning the new subdivision will be included in the packet for the March 12 Planning Commission hearing. Road construction is scheduled for summer 2020. Staff requested a fee proposal for inspection of subdivision roads from DOWL.

ONC Ciullkulek Subdivision

Road construction is scheduled for summer 2020. Staff requested a fee proposal for inspection of subdivision roads from DOWL. The subdivision is already zoned as General Use.

Tanqik Subdivision

Nothing to report this month.

ZONING

Staff is still gathering data for a report and developing supporting mapping to be presented to the Planning Commission for developing a new residential zoning designation for the ASHA housing subdivision area and two other small residential enclaves in old Bethel (allowing smaller lot sizes than 9,000 square feet, as stated by the residential code). Presentation to the Planning Commission is tentatively set for the April 9th PC hearing.

SITE PLAN PERMITS

No Site Plan Permit applications were received during the month of February.

CODE ENFORCEMENT

Staff continues to work with the attorney on multiple code enforcement issues. These issues continue to take up much of staff time.

PERMIT APPLICATIONS

Staff continues to update all forms and applications and also making them fillable for online users. A major update of the Rezoning application has just been completed for a recent rezoning request.

PLANNING COMMISSION BUSINESS

1. The Army Corps of Engineers will give a presentation at the March 12 meeting regarding potential changes to the Wetland General Permit Program, currently administered by the Planning Department.
2. A Planning Commissioner seat became available at the February 13th PC meeting.

UPDATE OF BETHEL 2011 COMPREHENSIVE PLAN

Staff is currently reviewing the parameters of a Comp Plan Update and RFP for Fall 2020 or Winter 2021. The plan is mandated by the State for update every five years. The plan is referenced for all permits that go before the Planning Commission. The plan is also used by the City's Grant Manager as supporting documentation in grant submittals.

CITY OF BETHEL
POLICE DEPARTMENT



February 2020 Monthly Report

Personnel:

This month two of our out of state lateral officers attended the annual recertification academy at the Department of Public Safety in Sitka, Alaska. The recertification academy teaches lateral officers about Alaska law along with several other disciplines specific to Alaska. The recertification academy is mandatory of all lateral officers that are not currently certified with APSC. Both of the officers successfully completed the class. One of the officers finished top of the class and the other finished fourth in the class.

One of our Patrol Sergeants accepted a job with the United Nations. He spent ten years with the Bethel Police Department and we all wish him the best of luck with his future endeavor. We have a couple of in house applicants for the open Patrol Sergeant Position. The announcement closed on February 24, so the applicants will have to go through some testing for before the final selection is made. Since we have qualified in house applicants for the Patrol Sergeant position that will leave us with an open patrol officer position. We have started backgrounds on a couple of applicants for the patrol position, so it can be filled as soon as possible and we can remain maintain full staffing in patrol.

All of the Administrative, CSO, and CSP positions continue to be fully staffed.

We recently have one dispatcher who just turned in notice, so we do have an open dispatch position.

Operations:

There were approximately 910 calls for service the month of February; a decrease of approximately 20 calls for service from January and down approximately 462 calls for service from the same period in 2019. The number of calls requiring investigative reports was at 78, up one from January and down 21 from 2019. There were 122 intoxicated pedestrian calls compared to 293 for the same period last year. The number of domestic violence arrests was 24 this month compared to 39 for the same period in 2019 and 26 in January. There were two DUI arrests compared to seven for the same period last year and four arrests in December. There was 1-death investigations in February, compared to zero for the same period last year.

In the month of February Bethel Police Department responded to AVCP Apartments for a report of a male with a shotgun. Once officers arrived on scene they found a male armed with a shotgun. The male was taken into custody without incident and charged with multiple felony assaults along with misconduct involving weapons and criminal mischief.

Officers have been proactively patrolling the school zones before and after school. Officers have also been more proactively enforcing traffic violations.

We want to remind everyone to have children buckled into proper child seats and if you do not have a child seat and cannot afford one please contact us and we will assist in any way we can to find one for you.

Animal Control:

There were 36 animal control calls for service for the month with no reported dog bites.

PORT OF BETHEL

Post Office Box 1388
Bethel, Alaska 99559
Voice: 907-543-2310
Fax: 907-543-2311



TO: Bill Howell, Acting City Manager
FROM: Allen Wold, Port Director
SUBJECT: February 2020 Managers Report

- **Small Boat Harbor**
 - Snow removal for the road and housing around the East Addition.
- **City Dock/Beach 1/Petro Port**
 - Customers in and out of the Dock. 2 crews working.
 - Maintaining access for use of Dock, Beach 1, and Petro Yard.
 - Cleaned up Petro Port yard and building.
- **Port Office**
 - Property Maintenance checking on building daily. Showed them how to properly set the alarm.
 - Ordered office furniture.
- **Admin**
 - Monthly Storage billing for customers.
 - Training City Dock Attendant in heavy equipment and preparing him for his C.D.L.
 - Port Commission on 2/17/20. No quorum.
- **Seawall**
 - Consistent clean up.
 - City Dock Attendant checking on lower access every morning in the wintertime
 - Fixed Cable Fencing.
 - Cleared all access onto the river with loader.
 - Received our ladders that will be hung up along the seawall this summer.
- **Misc.**
 - Inventory of tools, cleaning supplies, etc. in office and shops.
 - Organized Slough shop, tool connex, and Petro Port.
 - Looking into the next budget. Getting quotes.
 - Fueled up all heaters in Petro Port and Slough shop to work on our equipment.
 - V&E working on our pickups.



City of Bethel

P.O. Box 1388 • Bethel, Alaska 99559-1388

907-543-1386

Fax # 543-1388

Website: www.cityofbethel.org

To: Bill Howell

From: Christine Blake, Finance Director

Subject: February 2020 Manager's Report

Date: March 3, 2020

Staff

We welcomed Sam Amik back to the City as our GL Accountant. He worked as our accountant in 2016-2017. Casey is doing great at the front desk- she has learned quickly.

We will be making an offer tomorrow for the Utility Billing position. We will continue to utilize Caselle for the billing process so this person can focus on working closely with PW/Utilities in resolving customers issues. The plan is for this person to be a liaison between Finance and PW so customer complaints, concerns, questions, problems can be resolved as quickly as possible. He/she will also be the "go-to" person for Caselle in terms of billing questions, customer paperwork, and utility billing questions from Caselle, and will be tasked with following delinquent account collections procedures.

RUBA

I will be attending the March RUBA Financial Reporting training in Anchorage.

Sales Tax

I have been working on wrapping up sales tax audit was done back in 2017-2018. We should have a proposed settlement very soon.

Budget Mods

I am looking at possible budget mods for the admin and/or legal to accommodate salaries for the new City Manager and the City Attorney. Also, I contacted the PW Director regarding the budget mod needed to cover overtime, so that will be coming soon.

FY19 Audit

I am expecting to receive the final FY19 audit report any day. The auditors will provide bound paper copies of the report as well as a formal letter to the Council. There will also be an audit "exit" presentation for the Council given by the auditors in the next month or two.



William Arnold, Public Works Director
1155 Ridgecrest Drive
PO Box 1388 Bethel, AK 99559
P: (907) 543-3110
F: (907) 543-2046
warnold@cityofbethel.net

MEMORANDUM

DATE: 02.29.2020
TO: Bill Howell, Interim City Manager
FROM: Bill Arnold, Public Works Director
SUBJECT: Manager's Report – Public Works Department

Programs/Divisions

Hauled Utilities: This Department continues to battle Elements, Staffing, and High Demand. We have opened up an Admin position to assist me so that I am free to audit, adjust, improve routes, and to drive if necessary. We anticipate losing another driver this month but have two more that will be out of training very soon, with two more prospects awaiting the completion of their drivers test. Our driver's time cards reflect our necessity to continue to work on driver recruitment and retention. V&E has kept up with our fleet needs consistently. Streets and Roads has also been very reliable in helping with clearing the roads on route and pulling out stuck trucks.

Utility Maintenance: 17 alarms on residential lift stations were responded to. Multiple issues with grinder pumps, heat trace, and float systems.

- Monthly meter reading and service connections were completed
- Clean up and organization of shops and vehicles.
- 17 residential lift station repairs
- Line flushing and leveling activities on low-flow and plugged sewer lines. Non-compliance reports were filled out per DEC requirements.
- Vango troubleshoot and repair heat-trace on several residences and commercial properties.
- Daily safety meetings.
- Replaced multiple residential glycol and water circulating pumps.
- All 3 Utility Maint. Trucks are having issues that require repairs. Several of these are major safety issues. Continue to work with V&E to repair them, but some issues are arising due to 2 of the vehicles are more than 10 years old.
- Multiple sewer line freeze-ups in housing.
- Police Department lift station plugged up and discharge line freeze-up. Work with building maintenance to remedy.
- Sewage leak on highway near Q. Cap replaced and tightened.
- Drain valve by Korean Church on 2nd road broke. Replaced.
- Water leak on 1st road continue to monitor. Emergency repair parts ordered and ready.

Road Maintenance:

Streets and Roads hauled 324E excavator down to the old laundry mat to use it to tear it down. It took two days to tear it down and haul it to the landfill with dump truck.

Streets and Roads has been out plowing snow for the month of February almost every day, plowing the road, taking out snow berms, and when that was done widening the snow on the roads so it will not drift in with blowing snow. During the snowstorm, or when it was drifting snow, we had to start plowing at five or six am in the morning in order to have the school bus routes open, for the school bus to run before school.

Streets and Roads used the 324E excavator to help in crushing and in moving the steel at the landfill so that it can get bury. We did this to get more room so the public will have more room to dump steel at the landfill.

Streets and Roads also dug out four graves this month of February at the cemetery by the airport with the 420D backhoe. We would have Avec drill through the permafrost with the power pole driller, before we dug out the graves with 420D backhoe.

Transit System:

The month of February continued to be a busy month. We sold eight adult monthly passes, 2 senior monthly passes and 2 youth monthly passes. ONC purchase, through the Community Action Grant, 54 senior monthly passes and 13 adult passes, Caregivers. TWC, AVCP and OCS have also purchased monthly passes. The total ridership was 2737; 332 seniors, who paid the trip fare, 137 youth, 2268 general, and within that number, there were 253 Disabled Handicapped.

The February weather has reverted to the more traditional winter, I think. . We have longer cold periods (-20 to -25) and lots more snow. Streets and Roads has been busy trying to keep the roads pass able, however that is almost impossible. The drivers have had a difficult time keeping up with the time schedule because of the roads and weather.

Bethel road conditions have a heavy toll on vehicles and our buses are maxing out. The State DOT, recommends that buses be phased out when they are seven years old and/or 200,000 miles. The bus purchased in October of 2014, 6 years old, but has 150,500+ miles, Bus 438 our oldest and smallest bus was purchased in 2008, 12 years old, and has 130,000+ miles. We have surplus Bus 436 and Bus 437,

The July, August, September, November and December Budget Summaries have been submitted DOT keeps finding fault with some of them and the Billing Summaries go back and forth. We are working on the January 1 and as soon as the Finance Department closes out January, we will be able to finish it.

The spring of 2017 the State, DOT, was here and did a Compliance and Review we worked on the findings and submitted them last fall. They, DOT, continues to review what we have submitted and they are helping us to meet their requirements.

I plan to retire the first of June and the City will need to look for a new Transit Manager. This has been a fun but very challenging job and I wish the new Transit Manager good luck.

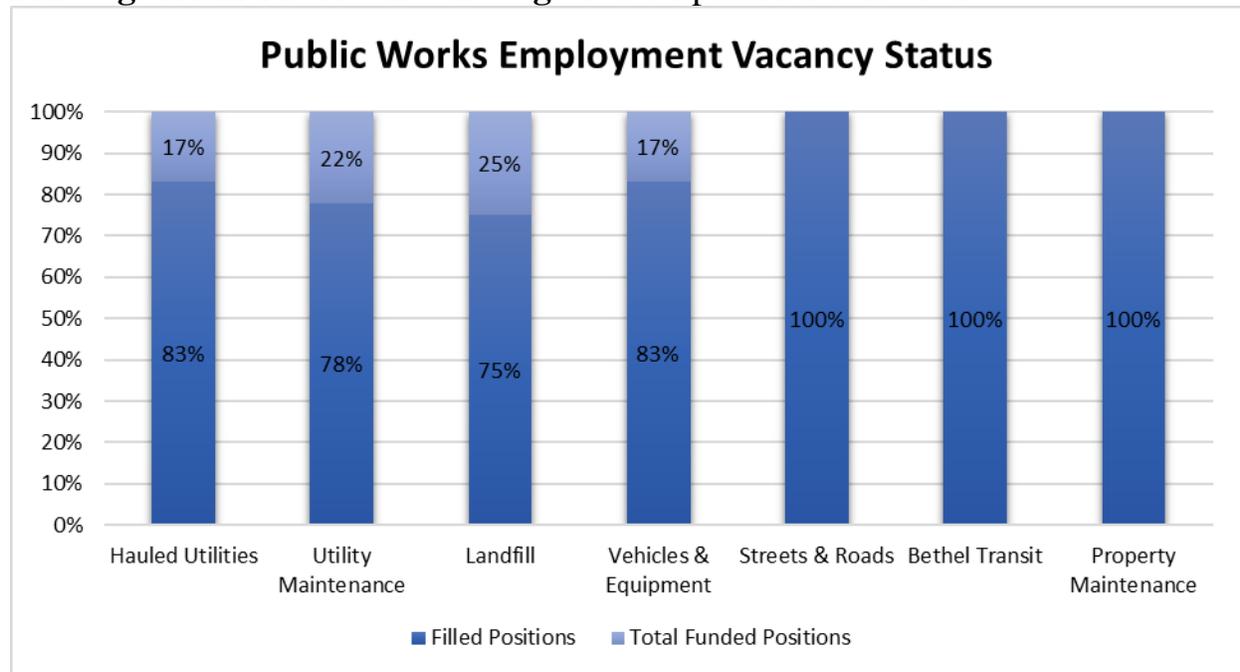
Water Plant Operations:

- Bethel Heights Water plant

- Both Main boilers are online and operating for winter. Minor service needed. Small boiler placed in “off” status for winter
- City Sub Water Plant
 - Minor adjustments and repairs being made to the A and B loop glycol line returns and supply. Pump boiler pressures up with additional glycol and brought boilers to online/operational status for winter.

Institutional Corridor Update:

Staffing Issues/Concerns/Training: Chart Updated 02/29/2020



Department	Hauled Utilities	Utility Maintenance	Landfill	Vehicles & Equipment	Streets & Roads	Bethel Transit	Property Maintenance
Filled Positions	15	7	3	5	5	3	5
Total Funded Positions	18	9	4	6	5	3	5

Chapter 4.16

SALES TAXES

Sections:

- 4.16.010** Definitions.
- 4.16.020** Declaration and policy.
- 4.16.030** Interpretation.
- 4.16.040** Presumption of taxability.
- 4.16.050** Rules applicable to particular businesses or occupations.
- 4.16.060** Title to collected sales tax.
- 4.16.070** Imposition – Rate.
- 4.16.075** Alcohol use tax.
- 4.16.080** Payment and collection.
- 4.16.090** Sales tax collection – Registration requirement.
- 4.16.100** Certificate to be displayed.
- 4.16.110** Certificate nontransferable/nonassignable.
- 4.16.120** Injunction prohibiting operation of business for failure to register or failure to remit returns.
- 4.16.130** Revocation hearing.
- 4.16.140** Limit of liability.
- 4.16.150** Tax receipts.
- 4.16.160** Tax exemptions.
- 4.16.170** Exemption cards.
- 4.16.180** Special exemption for charitable events.
- 4.16.190** Nonprofit exemption certificates.
- 4.16.200** Revocation of exemption status.
- 4.16.210** Seller’s liability for incorrect determination.
- 4.16.220** Buyer’s protest of imposed taxes.
- 4.16.230** Refunds – In general.
- 4.16.240** Tax filing schedule.
- 4.16.250** Contents of tax returns.
- 4.16.260** Extension of time to file tax return.
- 4.16.270** Penalties and interest for late filing.
- 4.16.280** Repayment plans.
- 4.16.290** Forgiveness of uncollected taxes, penalties and interest.
- 4.16.300** Application of sales tax payments.

- 4.16.310 Application of overpayments.**
- 4.16.320 Amended returns.**
- 4.16.330 Recordkeeping required of all sellers.**
- 4.16.340 Loss of records.**
- 4.16.350 Audits.**
- 4.16.360 Estimated tax.**
- 4.16.370 Accelerated returns.**
- 4.16.380 Cessation or transfer of business.**
- 4.16.390 Use of information on tax returns.**
- 4.16.400 Publication of delinquent sellers.**
- 4.16.410 Lien.**
- 4.16.420 Violations.**
- 4.16.430 Penalties for violations.**
- 4.16.440 Appeals.**
- 4.16.450 Transition period.**

4.16.010 Definitions.

For purposes of this chapter, certain words and phrases are defined as follows:

- A. "Alcohol use tax" means a tax imposed by the city, while under a local option as defined in AS [04.11.491](#), on the use, storage, or consumption of alcoholic beverages.
- B. "Buyer" means and includes persons who acquire interest in real or personal property, or the right to use or occupy property, or who receive a service for consideration.
- C. "City" means the city of Bethel.
- D. "Coin-operated machine" means a slot machine, jukebox, merchandise vending machine, laundry and any other service dispensing machine or amusement device of any kind which requires the insertion of currency to make it operative.
- E. "Consumer" means the person who, in the ordinary meaning of the term, takes title to, takes possession of, or rents property, or receives services for consideration.
- F. "Engaging in business" means carrying on or causing to be carried on any activity with the purpose of direct or indirect economic benefit.
- G. "Federally recognized Indian tribe" means an Indian or Alaska Native tribe, band, nation, pueblo, village or community that the Secretary of the Interior has acknowledged to exist as an Indian tribe pursuant to the Federally Recognized Indian Tribe List Act of 1994, Public Law 103-454, [25 USC 479a](#).

- H. "Finance director" means the finance director of the city or the designee of the finance director, the city manager or the city council; the designee may be an employee of the city, an accountant or other person who is not an employee of the city, a certified public accounting firm or other type of firm.
- I. "Goods," "fixtures," "investment securities," "general intangibles," "accounts," "chattel paper," "documents," "instruments" and "money" and their singulars have the meanings given the terms by the Alaska Uniform Commercial Code, AS [45.01](#) et seq., as amended.
- J. "Lease," "leasing" or "rental," regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, means a transfer of possession or control of tangible personal property or real estate of a fixed or indeterminate term for consideration; a lease or rental may include future option to purchase or extend. The provisions of [26](#) USC (Internal Revenue Code), AS [45.01](#) through AS [45.08](#), AS [45.12](#), AS [45.14](#) and AS [45.29](#) (Uniform Commercial Code) shall apply.
- K. "Person" means an individual, partnership, cooperative, association, joint venture, corporation, estate trust, business, receiver, or any entity, group or combination acting as a unit.
- L. "Political subdivision" means a local government created by the state of Alaska to help fulfill its obligations. Political subdivisions include counties, cities, towns, villages, and special districts such as school districts, water districts, park districts, and airport districts.
- M. "Price" means the amount of money, or the fair market value of consideration other than money, that the buyer gives to the seller in exchange for the property, the right to use or occupy the property, or the rendering of services.
- N. "Rental" means any transfer of the right to use or occupy property for consideration.
- O. "Responsible individual" means any individual, including a group of individuals such as a board of directors, partnership, joint venture, corporation or other entity, who has the responsibility to, is required to, or has the authority to direct or cause another person to:
1. Collect the tax levied under this chapter;
 2. Segregate funds in lieu of the direct collection of the tax under this chapter;
 3. Remit over to the city taxes required to be collected under this chapter; or
 4. Determine which creditors of the seller are to be paid; and may include, but is not limited to, such officers and employees of a seller as the chief executive officer, president, vice president for finance, controller, comptroller, treasurer, bookkeeper, majority shareholder, finance director, manager, partner, managing partner, chief fiscal or financial officer and accountant if they possess any of the authority, responsibility or duties described in this definition.
- P. "Resale" means to sell again and is limited to items which are resold per se or are physically present in a final product which is sold and is subject to tax at the time of final sale. The item must be easily and readily identifiable in the final product.

Q. "Sale" or "retail sale" or "sale at retail" means every sale or rental of real property or sale or rental of personal property (whether tangible or intangible), every sale or exchange of services, including barter, credit, lease, installment and conditional sales, for any purpose other than resale when such resale is made in the regular course of business.

1. A "sale," "retail sale," or "sale at retail" includes, but is not limited to, the following transactions:
 - a. Selling property; or
 - b. Renting, leasing, or letting of real or personal property, accommodations, facilities, or services of any nature whatsoever; or
 - c. Storing for use or consumption any item or article of personal property; or
 - d. Rendering occupational or professional services of any nature whatsoever; or
 - e. Furnishing materials and rendering services in connection therewith to accomplish the installation, construction, repair or completion of a specific end product or project; or
 - f. Selling real estate comprising parcels of land and buildings or improvements thereto, either separately or conjunctively; or
 - g. Transfer of the product of a manufacture or construction process to the user of the product; or
 - h. Importing, or causing to be imported, property from outside the city for sale or for rent, storage, distribution, use or consumption within the city; or
 - i. Selling or furnishing, preparing and serving food or beverages, alcoholic or nonalcoholic, for consumption on or off the premises of the seller; or
 - j. Every use or play of a coin-operated machine; or
 - k. Transacting or engaging in any type of business not enumerated herein.

R. "Sales price" or "selling price" means the consideration paid by the buyer, whether money, credit, rights or other property or interest in property expressed in terms of money equal to fair market value of the consideration including delivery costs, taxes, or any other expenses whatsoever and without deduction on account of the cost of property sold, the cost of materials used, labor costs, discount, delivery costs or other expenses paid or accrued, and without any deduction on account of losses.

S. "Seller" means every person who, as principal or agent, makes a sales transaction to a buyer or consumer, every person renting goods, real or personal property and every person performing or providing services, for consideration. In the event that retail sales transactions are being conducted in the name of a corporation, partnership, cooperative, association, joint venture or other entity, the "seller" for purposes of responsibility and liability for the collection and remittance of sales tax shall include every director, officer and partner without exception.

- T. "Selling price" or "sales price" means the consideration paid by the buyer, whether money, credit, rights or other property or interest in property expressed in terms of money equal to the fair market value of the consideration including delivery costs, taxes, or any other expenses whatsoever and without deduction on account of the cost of property sold, the cost of materials used, labor costs, discount, delivery costs or other expenses paid or accrued, and without any deduction on account of losses.
- U. "Services" means and includes all services of every manner and description which are performed or furnished for compensation of any kind, except services rendered to an employer by an employee, including but not limited to:
1. Professional services;
 2. Services in which a product or sale of property may be involved including personal property made to order;
 3. The sale of transportation services;
 4. Services rendered for compensation by any person who furnishes any services in the course of their business or occupation;
 5. Services wherein labor and materials are used to accomplish a specified result;
 6. Commissions earned during business conducted within the city; and
 7. Any other services including advertising, maintenance, recreation, amusement and craftsmen's services.
- V. "Time of sale" for installment sales is the time at which the initial payment is made.
- W. "Transaction" means any transfer of property or the right to use or occupy property, or the rendering of a service, for consideration.
- X. "Wholesaler" means a merchant who sells goods, in the regular course of business, to retailers who sell to consumers, or sell goods in the regular course of business to dealers or other wholesalers, for the purpose of taxable resale in the city. To qualify as a wholesaler, a merchant must be regularly recognized as such, and known to the trade as such.
- Y. "Wholesale sale" means a sale of goods by a merchant selling them in the regular course of business; or a sale of goods by a merchant selling them in the regular course of business at wholesale prices to dealers or other wholesalers for the purpose of taxable resale in the city. The term does not include a sale by a wholesaler to users or consumers when such sale is not for taxable resale in the city.
- Z. "Z tape" means the report feature of a cash register which records the total transactions, such as sales by type, the number of customers and the number of items rung in for the period; the transactional total of the current day's receipts. [Ord. 18-15 § 2; Ord. 17-39 § 2.]

4.16.020 Declaration and policy.

A. It is the policy of the city of Bethel to recognize that:

1. The voters of the city of Bethel have granted to the city government the power to levy sales taxes and, by doing so, have entrusted the city to administer those taxes fairly, effectively, efficiently, and in full compliance with state and city laws.
2. State law imposes a fiduciary duty upon the city of Bethel to collect sales taxes levied within the city.
3. Proceeds from the sales taxes levied by the city of Bethel constitute, by far, the principal sources of municipal tax revenues.
4. A substantial portion of the proceeds of the sales taxes levied by the city are used to fund essential services and facilities provided by the city.
5. Any sales taxes levied by the city that are not properly collected and remitted diminish the fiscal resources available to fund core local governmental services.
6. Any sales taxes that are not properly collected and remitted shift the financial burden of funding local governmental facilities and services to other taxpayers, citizens and businesses.
7. To the extent, if any, that businesses do not collect and remit taxes on taxable sales, those businesses have a distinct and unfair competitive advantage over businesses that are properly collecting and remitting sales taxes.
8. Sales taxes are paid by purchasers of goods and services, not the businesses that collect those taxes. To the extent, if any, that sales taxes are collected but not remitted by businesses, the trust obligations of those businesses are not being fulfilled, and the interests of the greater community of Bethel suffer.
9. Bethel area businesses perform a valuable service to the residents and visitors of Bethel by collecting and remitting sales taxes. While not compensated directly for that service, those businesses and other property owners in Bethel enjoy the benefits provided by those taxes.
10. It is the duty, function, and responsibility of the city to collect city sales taxes, along with penalties and interest on those taxes when due, to issue citations for violations of the city code regarding collection of sales taxes, and otherwise administer the collection of sales taxes.

B. Within the constraints outlined in the city code, the city manager shall keep the city council regularly informed regarding the collection of city sales taxes. [Ord. 17-39 § 2.]

4.16.030 Interpretation.

A. The application of the tax levied under this chapter shall be broadly construed and shall favor inclusion rather than exclusion.

B. The exemptions from the tax levied under this chapter shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in this chapter. [Ord. 17-39 § 2.]

4.16.040 Presumption of taxability.

- A. In order to prevent evasion of the sales tax and to aid in its administration, it is presumed that all sales by a person engaging in business are subject to the sales tax; and
- B. There is levied by the city a sales tax on all retail sales, services and rentals which commence within the city, or which are in any part rendered, supplied or provided within the city, except as expressly provided otherwise in this chapter.
- C. A sales tax applies to all real property within the city that is either rented or sold. The tax applies to commissions on the sale or rental of real property, on the rental of real property, and as limited in BMC [4.16.160](#), on the sale of real property. The tax applies regardless of whether the seller, buyer, renter, lessee or tenant resides within or outside the city of Bethel.
- D. For the purposes of this section, any building or other place of business shall be considered to be within the city if any part thereof or any substantial part of a contiguous parking area or other supporting facility is within the city.
- E. For purposes of this chapter, the sales price or purchase price of property must be determined as of the time of acquisition.
- F. For purposes of this chapter, a sale of services occurs at the time the services are provided. [Ord. 17-39 § 2.]

4.16.050 Rules applicable to particular businesses or occupations.

- A. *Commissions/Fees.*
1. Commissions on sales of real property located in the city are subject to sales tax, regardless of the location of the person to whom the commission is payable.
 2. Commissions/fees received as a result of professional services performed within the city are subject to sales tax regardless of the location of the person to whom the commission is payable when the subject of the services occurred within the city.
- B. *Sales from Coin-Operated Machines.* An amount equal to the gross receipts from each coin-operated machine that the seller operates in the city shall be subject to sales tax. [Ord. 17-39 § 2.]

4.16.060 Title to collected sales tax.

Upon collection by the seller, title to sales tax vests in the city. The seller holds collected sales tax in trust for the city, and is accountable to the city therefor. [Ord. 17-39 § 2.]

4.16.070 Imposition – Rate.

- A. To the fullest extent permitted by law, a sales tax is hereby levied and assessed on all retail sales, services and rentals within the city unless specifically exempted.
- B. The tax rate added to the sale price shall be:
1. Twelve (12) percent for transient lodging (see Chapter [4.14](#) BMC).
 2. Fifteen (15) percent for alcohol sales (see Chapter [5.08](#) BMC)¹.
 3. Fifteen (15) percent for marijuana sales (see Chapter [5.10](#) BMC).
 4. Six (6) percent for all other sales/services, including delivery charges.
- C. The applicable tax rate shall be added to the sales price.
- D. When a sale is made on an installment basis, the sales tax shall be collected at the time of the sale, calculated at the sales tax rate in effect at the time of the sale. [Ord. 17-39 § 2; Ord. 17-36 § 2.]

4.16.075 Alcohol use tax.

There is levied and shall be collected a use tax on the storage, use, and/or consumption of alcoholic beverages in the city.

- A. The tax applied shall be at the same rate as the highest sales tax rate levied under this chapter.
- B. The buyer shall pay the tax.
- C. Business operating outside the city limits receiving orders for alcoholic beverages to be shipped by the seller, seller's agent or employee by common carrier to an address or person in the city is responsible for tax collection and remittance to the city in the same manner as required for sales taxes levied by the city.
- D. Such seller shall be liable for remittance of the use tax in the same manner as a person who is required to collect the city sales tax on the sale of other goods.
- E. The buyer shall be liable to the city for all use taxes not collected by a seller. [Ord. 18-15 § 2.]

4.16.080 Payment and collection.

Taxes imposed by this chapter shall be due and paid by the buyer to the seller at the time of sale or service, or with respect to credit transactions, at the time of collection. It shall be the duty of each seller making sales taxable under this chapter to collect the taxes imposed by this chapter from the buyer at the time of each sale, or with respect to a credit transaction, at the time of collection of sales, and to hold those taxes in trust for the city. Failure by the seller to collect the tax shall not affect the seller's responsibility for payment therefor to the city. [Ord. 17-39 § 2.]

4.16.090 Sales tax collection – Registration requirement.

- A. No person may engage in any taxable transactions within the city without first procuring a sales tax collection certificate from the city finance department.
- B. A new business shall apply for a sales tax collection certificate not later than ten (10) days after the date of commencing business or opening additional places of business.
- C. Sales tax collection certificates shall expire at the same time as the establishment's business license and may be renewed concurrently.
- D. A person, firm, partnership, corporation or other business entity shall file an application for a sales tax collection certificate with the finance department, on a form provided by the city, prior to conducting business within the city. The complete application shall be returned to the finance department along with a copy of the business entity's Alaska State business license and city of Bethel business license. The sales tax collection certificate application will not be complete until all of these requirements have been met.
- E. Each business entity shall have a sales tax certificate under the advertised name and each separate business shall be registered under its own account.
- F. No sales tax collection certificate shall be issued to or renewed for:
 - 1. A person who does not meet the licensing requirements set out in Chapter [5.04](#) BMC (Business License Code); or
 - 2. A person who has failed to pay any necessary fees due to the city; or
 - 3. A person owing a judgment, delinquent taxes or a utility bill to the city, unless the person is in a satisfactory repayment plan.
- G. Where the application or city records indicate that applicant is currently in violation of filing and/or remittance requirements of the city's sales tax provisions, the finance director may deny the application for a sales tax certificate until the applicant enters into binding agreement setting out a method by which full compliance will be attained.

H. The sales tax collection certificate of any seller will be suspended when such seller fails to pay delinquent taxes, penalties and interest within thirty (30) days after notice of delinquency is given or mailed provided such seller shall be afforded due process before the certificate suspension. [Ord. 17-39 § 2.]

4.16.100 Certificate to be displayed.

- A. Upon receipt of a properly executed application, the finance director shall issue to the seller a sales tax certificate authorizing the seller to collect city sales tax. The certificate shall state the name of the business as well the address of the place of business to which it is applicable, and shall authorize the seller to collect the tax.
- B. The certificate must be prominently displayed at the place of business named in the certificate. A seller who has no regular place of business shall attach such certificate to his stand, truck or other merchandising device.
- C. Upon notification, the finance director shall issue a duplicate sales tax collection certificate to any seller whose certificate has been lost or destroyed. [Ord. 17-39 § 2.]

4.16.110 Certificate nontransferable/nonassignable.

The sales tax collection certificate is nonassignable and nontransferable and must be surrendered to the finance director by the seller to whom it was issued upon its ceasing to do business at the location named therein or upon its revocation or suspension. If there is a change in the form of organization such as from a single proprietorship to a partnership or a corporation, the seller making such change shall surrender the old certificate to the finance director for cancelation. The successor seller is required to file a new application for a sales tax certificate. Upon receipt of such application, properly executed, as provided in this chapter, a new certificate may issue to such successor seller. [Ord. 17-39 § 2.]

4.16.120 Injunction prohibiting operation of business for failure to register or failure to remit returns.

- A. A proceeding requesting the issuance of an injunction prohibiting a business from continuing to conduct business within the city may be filed by the city in the Superior Court fifteen (15) days after providing notice either by hand delivery or by regular mail to any business which has failed to file a sales tax return or has failed to pay the sales taxes due even if a sales tax return has been filed.
- B. A proceeding requesting the issuance of an injunction prohibiting a business from continuing to conduct business within the city may be filed by the city in the Superior Court fifteen (15) days after providing notice either by hand delivery or by regular mail to any business which has failed to file a sales tax return or filed a sales tax return without remitting the payment due. [Ord. 17-39 § 2.]

4.16.130 Revocation hearing.

- A. A hearing shall be conducted before a hearing officer within fifteen (15) calendar days of receipt of a written demand therefor from the person seeking the hearing unless such person waives the right to a speedy hearing.
- B. The hearing officer shall conduct the hearing in an informal manner and shall not be bound by technical rules of evidence.
- C. The person demanding the hearing shall carry the burden of establishing that such person has the right to represent the business (is an owner, agent or attorney hired for the proceeding).
- D. The finance director shall carry the burden by clear and convincing evidence.
- E. At the conclusion of the hearing, the hearing officer shall prepare a written decision. A copy of such decision and the reasons therefor shall be provided to the person demanding the hearing and the owner of the business if such owner is not the person requesting the hearing.
- F. The hearing officer's decision in no way affects any civil proceeding in connection with the matter in question and any civil charges involved in such proceeding may only be challenged in the appropriate court. The decision of the hearing officer is final.
- G. Failure of the owner, operator, master, or managing agent to request or attend a scheduled hearing shall be deemed a waiver of the right to such hearing. [Ord. 17-39 § 2.]

4.16.140 Limit of liability.

- A. Questions regarding the applicability of this code, its interpretation, forms or any other matter relating to sales taxes shall be submitted in writing to the finance director or an appointed designee. Oral statements are not binding on the city. Only written interpretations, properly requested, may be relied upon. The authority granted to the finance director shall not create an obligation or duty requiring the finance director to take any action to protect or notify any seller or buyer within the city regarding their tax rights. The city assumes no liability for loss or damage caused by individual interpretation and application of this code or forms related thereto. Sellers are encouraged to work with their accountants and/or attorneys.
- B. *Electronic Transactions.* To the extent that the city of Bethel sends and accepts electronic records and electronic signatures, those electronic records and electronic signatures are governed by the Uniform Electronic Transactions Act, AS [09.080.010](#) et seq. [Ord. 17-39 § 2.]

4.16.150 Tax receipts.

- A. The following types of businesses shall provide a cash register receipt for all sales transactions, including those that are wholly exempt from taxes:

1. *Retail Sellers.* To include, but not be limited to, supermarkets, sellers of fuel, boutiques, stores;
2. Restaurant/eating establishments;
3. Movie theaters;
4. Coffee stands.

B. The following types of businesses shall provide either a receipt or an invoice for all sales transactions, including those that are wholly exempt from taxes:

1. Construction;
2. *Trades.* For example, plumbing, electrical, carpet installation, etc.;
3. *Professional Services.* For example, accounting, tax preparation, veterinary care;
4. Transient lodging.

C. *Receipt Exceptions.* The following types of businesses are exempt from the receipt/invoice requirements as outlined below:

1. *Lessors.* When a valid rental agreement exists covering the period for which the rent amount was received;
2. Vending machine sales;
3. Insurance sales;
4. *Legal Services.* When such services are performed under a contract or other agreement for services;
5. *Vehicles for Hire.* Provided registration and licensing are up to date with the city.

D. Each receipt or invoice shall:

1. Be dated; and
2. Be sequentially prenumbered, but may be sequentially machine-numbered if the number printed on the receipt or invoice is machine-generated; and
3. Show the quantity, description and price of the goods sold, services rendered or sold or rentals made; and
4. Show the amount of the sales tax on the sale.

E. The seller shall, whenever feasible, separately state the tax to the buyer on each taxable transaction. When not feasible to state separately, the seller shall prominently display a sign indicating the imposition of the tax.

F. *Exempt Sales.* If any part of the sale is exempt, it must be shown on the sales receipt. Exempt sales can only be made upon showing of a valid exemption card or certificate. For each such sale, the seller shall:

1. Record the date of the sale; and

2. Record the exempt card/certificate number presented (when applicable); and
3. Record the expiration date for the exempt card/certificate presented (when applicable); and
4. Record the name of the person making the exempt sale; and
5. Record the name of the entity/business claiming the exemption; and
6. Record the receipt number for the sale. [Ord. 17-39 § 2.]

4.16.160 Tax exemptions.

The following sales and services are exempt from the tax levied under this chapter only in accordance with the limitations provided for in this section:

A. *Admissions.* Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations. This exemption does not apply to sales of gaming property.

B. *ATVs/Boats.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars (\$3,500) is exempt regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

C. *Banking.* The following fees, sales and services charged by banks, savings and loan associations, credit unions and investment banks:

1. Fees for the sale, exchange or transfer of currency, stocks, bonds and other securities;
2. *Loans.* The principal amount of the loan, the interest charged for loaning of money, escrow collection services, and any fees associated with the loaning of money are exempt;
3. Services associated with the sale, exchange or transfer of currency, stocks, bonds and other securities;
4. Pass-through charges on loan transactions which include sales tax;
5. Sale of insurance policies, bonds of guaranty and fidelity (AS [21.09.210](#)).

D. *Casual and Isolated Sales, Services or Rentals.* Proceeds from casual, occasional or isolated sales which are easily identified as the sale of personal goods or property at such functions as moving, garage, yard, food and bake sales, markets or fairs (such as flea markets and craft fairs), the sale of private vehicles when the seller is not a dealer in used vehicles, or services such as babysitting or house-sitting provided the seller does not regularly engage in the business of selling such goods or services or rentals but only if:

1. The sales of goods and services do not occur for more than ten (10) days in a calendar year, and are not made through a dealer, broker, agent or consignee; or
2. The rental of personal tangible property does not exceed sixty (60) days in a calendar year, whether or not consecutive. The rental of real estate is not exempt.

3. Sales or rentals made pursuant to a business license or by sellers representing themselves to be in the business of making sure sales, rentals or services are not exempt.
- E. *Cemetery Plots.* The sale of cemetery/burial plots is exempt.
- F. *Commerce.* Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt. Warehouse and storage services are not exempt. Transportation of goods, equipment, or other property from one point to another within the city limits by commercial movers is not exempt.
- G. *Compliance with Laws.*
1. Gross receipts or proceeds derived from sales or services which the city is prohibited from taxing under the laws of the state or under the laws and the Constitution of the United States, including, but not limited to:
 - a. Sales by the U.S. Postal Service;
 - b. Purchases made under the authority of or made with any type of certificate issued pursuant to [42](#) USC Sections [1771](#) through [1789](#) (Child Nutrition Act of 1966);
 - c. Interstate sales;
 - d. Air transportation including that portion of any chartered fishing or hunting expedition which covers the cost of air transportation;
 - e. Gross receipts or proceeds derived from sales to the United States Government, the state, a city or any political department thereof. However, the exemption shall not apply to the sale of materials and supplies to contractors for the manufacture or production of property or rendering services for sale to such government units or agencies on a contract bid award, in which event the contractor shall be deemed the buyer, subject to the payment of the tax;
 2. A sale or rental to an employee of the state, its political subdivisions, or the federal government is only exempt when the government employee provides proof that the sale is for government business by paying for the sale with a government voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for government business;
 3. A sale or rental to a federally recognized tribe when the tribal employee provides proof that the sale is for tribal government business by paying for the sale with a tribal voucher, purchase order, check, credit card, or warrant, or providing other verifiable documentation to the seller to allow the seller to readily determine that the sale is for tribal government business.
- H. *Credit Unions.* Sales to or by federally chartered credit unions or credit unions organized under AS [06.45](#).
- I. *Dues.* Dues or fees paid to clubs, labor unions and other organizations solely for the privilege of membership.
- J. *Freight and Wharfage.* Freight and wharfage charges, whether arising out of foreign, interstate or intrastate commerce, are exempt. Warehouse, storage services, and delivery services that begin and end within the city of

Bethel are taxable, unless such delivery services are included in a through bill of lading in conjunction with interstate commerce.

K. *Maximum Tax.* That portion of the selling price for a single piece of equipment or tangible personal property by an individual unit price in excess of ten thousand dollars (\$10,000) is exempt. A single sales unit is any retail merchandise sale where the selling price is totaled on one (1) invoice or on any sales slip, although this exemption does not apply if any portion of the invoice or sales slip refers to more than one (1) calendar day.

L. *Medical Services.*

1. Services of a person licensed or certified by the state of Alaska as a doctor of medicine and surgery, a doctor of osteopath and surgery, a chiropractor, a dentist, an optometrist, an audiologist, a hospital, an occupational therapist, a physical therapist or a licensed or practical nurse; provided, that the service is within the scope of the state license or certificate;
2. Services of a person licensed or certified by the state of Alaska as a psychologist or psychological associate, a clinical social worker, an alcohol or drug counselor, a marital and family therapist or a licensed professional counselor; provided, that the service is within the scope of the state license or certificate;
3. Fees for supplies, equipment and services provided by a hospital, medical clinic or dental clinic for patient treatment, including laboratory and x-ray services;
4. Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the state;
5. Gross receipts or proceeds of the retail sale of prescription drugs;
6. Services rendered by masseurs, even those working for a hospital, chiropractor or other medical provider, are not exempt.

M. *Newspapers.* Sales of newspapers are exempt.

N. *Nonprofits.* A sale of goods or services to any entity that, at the time of the sale, is: (1) legally constituted and legitimately acting in accordance with a duly authorized federal tax exempt status pursuant to IRS Regulations, Section 501(c)(3), (4) or (19); (2) provided any income from the exempt sale is exempt from federal taxation and (3) provided the nonprofit produces a sales tax exemption card.

Exceptions: Activities provided by the entity where such organization is engaged in business for profit or is competing with other persons engaged in the same manner or in a similar business are not exempt.

O. *Public Assistance.* Purchases made with food coupons, food stamps, or other type of certificate issued under [7](#) USC Sections [2011](#) through [2025](#) (Food Stamp Act) or other certificates issued under [42](#) USC [1786](#) (Special Supplemental Food Program for Women, Infants and Children).

P. Real estate sales.

Q. *Recreational Vehicles.* That portion of the selling price of an all-terrain vehicle (ATV), snow machine, boat, or boat motor in excess of three thousand five hundred dollars (\$3,500) is exempt regardless of whether or not such items are purchased simultaneously, or are invoiced or otherwise billed on the same billing document.

R. *Rental Units.* Costs incurred by owners/landlords for rental units, such as included utilities, fuel, or any other expenses, are not exempt.

S. *Retail Sales of Foods.* Are exempt in the following circumstances:

1. When served in cafeterias or lunchrooms of elementary, secondary, post-secondary schools, colleges or universities which are operated primarily for students and staff, and are not operated for the public or for profit;
2. When served to clients and staff, and not to the public or for profit, as part of services provided by a nonprofit hospital or other nonprofit government organization licensed by the state of Alaska for the care of humans;
3. Meals delivered by a nonprofit organization to handicapped or senior citizens at their place of residence or meals served on the premises of a nonprofit to senior citizens or the homeless or disadvantaged; provided, that the sale price of such meals does not exceed the cost of delivery or service of such meals.

T. *Sales to Retailers.* Are exempt only if the buyer presents to the seller a valid exemption card, issued by the city pursuant to this section, and:

1. The sale of goods, wares or merchandise to a retail dealer, manufacturer or contractor is for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax; and
2. The product is an item sold as part of the reseller's primary business and must be of such nature that it can be purchased by the general public in a transaction that is not dependent upon the purchase of another product or service.
3. The exemption card must be for the class of activities involving the resale of the type of goods for which the exemption is sought.
4. Food products that are purchased for resale must be purchased and sold as is or prepared in a commercial kitchen. If a purchaser buys goods for resale in accordance with this subsection and for personal or other use at the same time, only the goods that are to be sold for resale in accordance with this subsection shall be exempt.
5. Supplies, services, tools, repair services, equipment or any other goods or services purchased to support a business but not for resale in accordance with this subsection are not exempt.

U. *School.*

1. Fees and charges for extracurricular activities or events promoted or undertaken by educational or student organizations;

2. Sales by any student organization, parent/teacher organization or booster club recognized by the school or educational organization in which it operates, which proceeds are utilized to further the purposes for which the organization was formed;
3. Sales and services by schools or other educational organizations made in the course of their regular functions and activities, which proceeds are utilized to further the purposes for which such organization was formed;
4. Sales of food and beverages at educational lunchrooms which are operated primarily for staff and/or students, and which are not operated for the purpose of sale to the general public for profit;
5. The service of transporting students to and from a school in vehicles when in the regular course of that business.

V. *Securities*. The sale of insurance and bonds of guaranty and fidelity, and the commission thereon (AS [21.09.210\(f\)](#), [21.79.130](#), [21.80.130](#)).

W. *Senior Citizen Exemptions*. The following are exempt only if the buyer, or their designee, presents a valid senior citizen exemption certificate and the product or service is intended primarily for the senior citizen holding the exemption card:

1. The sale to a senior citizen of food intended for consumption by the senior citizen, his or her spouse or same sex partner living in the same household, or the unemancipated minor children of either the senior citizen or his or her spouse or same sex partner, who live in the same household. For purposes of this subsection, "food" is defined in accordance with [7](#) USC Section [2012\(g\)](#) (definition of "food" for purposes of the Food Stamp Act).
2. The payment of rent by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.
3. Payment for telephone, electric, water and sewer utility services by a senior citizen on a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.
4. The payment for heating fuel used by a senior citizen for a single dwelling occupied as the senior citizen's primary residence and permanent place of abode.
5. The sale of alcohol, tobacco, bingo cards, raffle tickets, pull-tabs, other games of chance and/or marijuana to a senior citizen is not exempt.

X. *Services*. That portion of the selling price of a single service that exceeds twelve thousand dollars (\$12,000). This amount will be adjusted in 2019 and every two (2) calendar years thereafter consistent with the Consumer Price Index for all urban consumers for Anchorage metropolitan area compiled by the United States Department of Labor, Bureau of Labor Statistics. Adjustments to the amount listed will be rounded to the nearest one hundred dollars (\$100). For the purposes of this subsection, a single service is an interrelated and interdependent function necessary to perform a specified action. If a single service is performed over a period exceeding one (1) month, the

selling price must be apportioned to a monthly or invoice basis, whichever is more frequent, proportionate to the service performed, except for:

1. A commission paid to an agent for negotiating the sale of real property (the commission is taxed at the first twelve thousand dollars (\$12,000) of the sale regardless of the length of time the agent has in selling the property); or
2. A written contingency fee agreement award or settlement (to be collected on the first twelve thousand dollars (\$12,000) of the fee award regardless of the length of time taken to resolve the case).

Y. *Transportation.*

1. The following types of transportation services are exempt:
 - a. The sale of services for transporting passengers by river taxi, taxicab, bus, commercial airline, air charter, air taxi, hover craft; or
 - b. The sale of passenger seat tickets by a commercial airline is exempt; or
 - c. The service of transporting disabled or handicapped individuals when in the regular course of that business.
2. The following are not exempt:
 - a. The lease of vehicle for hire permits are not exempt;
 - b. The portions of a sale of flight seeing or air/water/shore excursion travel or adventure services which are not charges for transportation of persons on a federal airway;
 - c. The lease or rental of vehicles is not exempt.

Z. *Utilities.* Payment for city water, sewer and refuse utility services by any and all persons or entities.

AA. *Wholesale.* Proceeds from products sold as wholesale sales to businesses designated by the state of Alaska as wholesalers. These include sales of goods, wares or merchandise to a retail dealer, manufacturer or contractor for resale within the city as is or incorporated into a product or commodity to be sold by the dealer, manufacturer or contractor within the city, if the subsequent sale is subject to the city sales tax. In this connection a retailer must stock that merchandise for resale, display the same to the public and hold himself out as regularly engaged in the business of selling such products. [Ord. 18-02 § 2; Ord. 18-14 § 2; Ord. 17-39 § 2.]

4.16.170 Exemption cards.

A. Sales to retailers, wholesalers, and senior citizens shall be exempted from sales tax only if the person requesting the exemption has obtained and produces a valid exemption authorization card.

B. Federal, state, and tribal entities are not required to produce exemption cards. Sales to these entities are only exempt when the method of payment is made directly by the federal, state or tribal entity. Payments made by cash, personal check or personal credit card, even if on behalf of a federal, state or tribal entity, are never exempt.

C. *Cost.* The annual charges for an exemption card are as follows:

1. *Retailer/Wholesaler.* One hundred dollars (\$100) (maximum two (2) cards).
2. *Senior Citizen - Initial Card.* Free (maximum one (1) card).
3. *Senior Proxy Card.* Initial proxies: free; replacement/substitute proxies (fifteen dollars (\$15) each).
4. *Replacement Card.* Thirty dollars (\$30) each (first card); forty-five dollars (\$45) (all subsequent replacement cards).

D. With the exception of nonprofit organizations which are covered in BMC [4.16.190](#), any person, corporation or other organization claiming an exemption under BMC [4.16.160](#) shall apply to the city for an exemption authorization card within one (1) month of operating or conducting business or sales or performing services within the city in the first year in which sales are made, and thereafter shall apply by November fifteenth (15th) of each year for the following calendar year. Numbered exemption authorization cards will be issued by the city. The exemption authorization card must be shown to all sellers and must be recorded at the time of sale by the seller. The exemption is valid only for those items that are purchased for resale as described under BMC [4.16.160](#) or are purchased by persons, agencies and organizations that are exempted by city, state or federal law. Any person that believes an attempt to purchase unauthorized items as tax exempt is being made at his place of business may refuse to accept the exemption card.

E. The following require an exemption card in order to qualify for the exemption:

1. Exemptions for sales for resale (sales to retailers);
2. Exemptions for sales to wholesalers; and
3. Exemptions for senior citizens.

F. Persons requesting an exemption card shall apply at the finance department on a form approved by the finance director. The application shall be accompanied by any applicable fee that is required under this section. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.

G. The exemption card will include, at a minimum:

1. For resale or wholesale:
 - a. General character of property or service sold by the purchaser in the regular course of business intended for resale;
 - b. Name and address of the purchaser;

- c. Signature of the purchaser;
 - d. Expiration date; and
 - e. City of Bethel authorization exemption number.
2. For senior citizen:
 - a. Name and address of the qualified senior citizen or proxy;
 - b. Signature of qualified senior citizen or proxy;
 - c. Expiration date;
 - d. City of Bethel authorization exemption number.
 3. For all others:
 - a. Name and address of the exempt entity;
 - b. Name and address of the qualified purchaser(s);
 - c. Expiration date; and
 - d. City of Bethel authorized exemption number.

H. *Time Frame.*

1. For resale or wholesale: An exemption card is issued for two (2) years and expires on December thirty-first (31st).
2. For senior citizen: An exemption card expires five (5) years from the date of issuance.
3. For senior proxies: An exemption card expires two (2) years from the date of issuance.

I. *Proof.* The finance director may require, at a minimum, the following proof before issuance of an exemption card:

1. *Retailer Exemption Cards.*
 - a. City of Bethel business license;
 - b. State of Alaska business license;
 - c. If tobacco is to be purchased, must also present proof of state and city tobacco licenses.
2. *Senior Citizen Exemption Cards.*
 - a. Proof of meeting the age requirement (must be at least sixty-five (65) years of age on January first (1st) of the year for which the exemption card is applied for); and

- b. Proof of residence within the city of Bethel.

J. *Residency Requirement for Senior Citizen Exemption Cards.* Only bona fide residents of the city of Bethel are eligible to hold and use a senior citizen sales tax exemption card. In the event the person ceases to be a bona fide resident of the city, entitlement to the sales tax exemption shall automatically terminate, and the card shall be void as to that sales tax exemption.

1. For the purposes of this section, "resident of the city of Bethel" means a person who has established a residence in the city and has the intent to remain in the city indefinitely and makes his or her home in the city. A person demonstrates the intent required under this subsection by maintaining a principal place of abode in the city for at least one hundred eighty (180) consecutive days immediately preceding the date of application for the exemption card.
2. The one-hundred-eighty- (180-) consecutive-day period provided for in this section may be reduced to thirty (30) days if:
 - a. The person has not been absent from the city of Bethel for more than twelve (12) months; and
 - b. The person establishes to the satisfaction of the finance director that either: (i) the absence was for medical treatment of the person or an immediate family member, or (ii) the absence was due to circumstances beyond their control.

K. *Proxy for Senior Citizen Exemption Cards.* If a person who is authorized to receive a senior citizen exemption authorization card is physically or mentally disabled so that the applicant is physically unable to use the card, the applicant may designate up to two (2) proxies on their exemption application. Proxy cards are nontransferable. Only those purchases on behalf of the senior citizen are exempted from the sales tax. Before a proxy card can be issued, the finance director shall require:

1. The names, addresses and legal identifications of the proxy shoppers;
2. Proof that the senior citizen is unable to personally use the card and requires a proxy;
3. Legal proof that the proxy has the authority to represent the senior citizen (for example, a court order appointing the proxy as guardian or a valid power of attorney).

L. *Nontransferable.* An exemption authorization card is nontransferable and must be surrendered to the city finance office upon disqualification for use for any reason.

M. An exemption authorization card executed by the purchaser must be in the possession of the purchaser at the time that an exempt transaction occurs.

N. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and hearing, if the director finds that the holder:

1. Gave materially false information when applying for the exemption authorization card;
2. Used the exemption authorization card in a transaction that was not exempt from sales;

3. Permitted the use of the exemption authorization card by a person other than an authorized agent or employee of the holder of the exemption; or
4. Ceased to be entitled to exemption from sales tax.

O. If the finance director revokes a person's exemption authorization card, that person is no longer exempt from paying sales tax under this chapter until the person obtains a new exemption authorization card which may not occur sooner than one (1) year after the revocation.

P. If the finance director revokes a person's authorization card, that person must pay sales tax, interest, penalties, etc., on all sales made to or by the person which were not duly exempt. [Ord. 17-39 § 2.]

4.16.180 Special exemption for charitable events.

A. A special sales tax exemption may be granted no more than two (2) times in a calendar year to a nonprofit organization or business exempting the organization or business from the obligation to collect sales taxes on sales of tangible personal property or admissions sold by such organization or business as part of a project to raise funds for a particular charitable project, upon the filing of an application for a charitable project sales tax exemption permit filed not less than thirty (30) days prior to the date for commencement of the exemption on a form required by the city and compliance with each of the following requirements:

1. The nonprofit organization or institution is organized exclusively for religious, educational or charitable purposes;
2. The fundraising project must be to raise funds to be used and expended solely and exclusively for a qualified charitable project as set forth and specified in the application;
3. All proceeds and revenues received from the sales from the project, less only the actual cost of the items sold, including shipping, must be used solely and exclusively for the specific charitable purpose that is identified and approved in the application and permit as issued;
4. Separate accounting records as required by the finance department shall be kept as to all sales; and
5. A tax return on such form as is required by the finance director shall be filed no later than thirty (30) days after the date specified in the application for conclusion of the fundraising project which tax return shall specify:
 - a. The total amount of gross receipts received;
 - b. The amount actually paid to the charitable organization to be funded as specified in the application and permit; and
 - c. Such further and additional information, data and verification as is deemed appropriate by the finance director.

6. Sales taxes collected shall be submitted no later than the last day of the month following the month of collection along with the properly completed tax return form.
- B. Requests for exemptions of nine hundred ninety-nine dollars (\$999) or less may be approved by the finance director. All requests for exemptions totaling one thousand dollars (\$1,000) or more will require city council approval prior to the exemption being granted.
- C. In the event a tax return is not filed as herein provided, or if all of the funds are not paid in the manner and to the specific charity as required by the permit, the permittee shall be liable and responsible for payment of the entire amount of sales tax that would have been collected and remitted had the sales not been conducted as sales tax exempt, plus interest and penalties thereon as provided for in this chapter from the date the sales tax amount would have become due. [Ord. 17-39 § 2.]

4.16.190 Nonprofit exemption certificates.

- A. No sales to a nonprofit organization shall be exempted from sales tax unless and until the nonprofit organization has applied for and received an exemption certificate from the finance director.
- B. There shall be no cost for a nonprofit exemption certificate.
- C. Any seller may demand proof of or copies of the nonprofit exemption certificate at any time prior to exempting a sale.
- D. Nonprofits requesting an exemption certificate shall apply to the finance department on a form approved by the finance director. The finance director may require additional information of the applicant as necessary to determine whether the application should be granted.
- E. Nonprofit certificates shall expire within four (4) years from the date of issuance.
- F. Nonprofit exemption certificates shall include, at a minimum, the following information:
 1. Type of 501 designation;
 2. General character of services performed;
 3. Expiration date.
- G. *Proof.* The finance director may require, at a minimum, the following proof before issuance of the exemption certificate:
 1. Proof of a city of Bethel business license;
 2. Copy of a state of Alaska business license;
 3. Proof of federal 501(c) status.

- H. *Nontransferable.* The exemption authorization certificate is nontransferable and must be surrendered to the finance director upon disqualification for use by any reason.
- I. The finance director may revoke an exemption authorization card after notice to the holder of the certificate and after a hearing, if the director finds that the holder:
1. Gave materially false information when applying for the exemption authorization certificate;
 2. Used the exemption authorization certificate in a transaction that was not exempt from sales;
 3. Permitted the use of the exemption certificate by a person other than an authorized agent or employee of the holder of the exemption certificate; or
 4. Ceased to be entitled to exemption from sales tax.
- J. If the finance director revokes an organization's exemption authorization certificate, that organization is no longer exempt from paying sales tax under this chapter until the organization obtains a new exemption certificate which may not occur sooner than one (1) year after the revocation.
- K. If the finance director revokes an organization's authorization card, that organization must pay sales tax, interest, penalties, etc., on all sales made to or by the organization which were not duly exempt. [Ord. 17-39 § 2.]

4.16.200 Revocation of exemption status.

- A. The finance director may revoke any exemption authorization card, or other authority to obtain an exemption, if the person holding the exemption has been found to have used the exemption authorization card to obtain an exemption to which the holder or any other person is not entitled. The burden of proving an exemption shall be on the person claiming an exemption.
- B. Upon a determination by the finance director that an exemption holder has misused or permitted another to misuse the sales tax exemption authorization issued to the holder, the finance director may revoke the sales tax exemption authorization of such person by sending written notice via certified mail to the exemption holder. Before such action, the finance director shall send written notice to the exemption holder, via certified mail, advising the holder of the violation and that the holder has the right to request a meeting with the finance director to discuss and resolve the issue without revocation of the sales tax exemption authorization. Should the holder not respond within ten (10) calendar days of receipt of the certified letter or should the holder refuse service of the certified letter, the finance director may revoke the sales tax exemption authorization of the holder without further action.
- C. The revocation shall be permanent unless the finance director provides for a shorter period in the revocation order. In no event, however, shall a revocation be for a period of less than one (1) year. [Ord. 17-39 § 2.]

4.16.210 Seller's liability for incorrect determination.

A seller shall determine in the first instance whether a sale is exempt under this chapter. However, if a seller incorrectly determines that a sale is exempt, and does not collect the tax from the buyer, then the seller is liable to the city for the uncollected tax. [Ord. 17-39 § 2.]

4.16.220 Buyer's protest of imposed taxes.

- A. If a seller determines that a transaction is not exempt, but the buyer believes the transaction to be exempt, then the buyer may protest but only after paying the tax deemed due by the seller.
- B. A buyer who has remitted sales tax under protest in accordance with subsection [A](#) of this section shall file with the finance director a statement of protest on a form provided by the finance director accompanied by a copy of the receipt or invoice for the sale within thirty (30) calendar days after the date of the sale. The buyer shall state on the form the terms of the sale, the amount of the sale, the goods, rental or service purchased, the location from which the seller fulfilled the order, and all other information necessary to support the exemption of the transaction from taxation. A buyer who fails to make a timely filing of a completed statement of protest waives the right to protest the tax or otherwise to challenge the imposition of the tax.
- C. A buyer who files a statement of protest under subsection [B](#) of this section bears the burden of proving that a transaction is exempt from taxation. In addition, the finance director may investigate facts related to the claim of exemption, and seek the advice of the city attorney on the claim. The finance director shall issue a written decision within forty-five (45) calendar days after the filing, stating the reasons for granting or denying the protest. The ruling will be mailed to the buyer and the seller at the addresses given on the protest.
- D. If a protest is granted, the city shall refund the protested tax amount to the buyer along with the written decision of the finance director.
- E. If a protest is denied, the buyer may appeal the denial by filing an appeal to the city manager pursuant to the appeal procedure set out in BMC [4.16.440](#). [Ord. 17-39 § 2.]

4.16.230 Refunds – In general.

- A. A claim for refund of payment of sales tax which is made more than six (6) months from the date on which the tax was paid or became due and payable is forever barred, except for a refund for construction materials and services.
- B. A claim for refund of payment shall be made by filing with the finance director a statement of claim, specifying the date the tax was imposed, the amount of protest or refund claimed and the basis upon which the protest or claim for refund is made.

C. The finance director shall respond, in writing, within forty-five (45) calendar days. If the finance director does not respond within forty-five (45) days, the claim of refund or protest shall be deemed to be approved. [Ord. 17-39 § 2.]

4.16.240 Tax filing schedule.

A. All persons subject to this chapter shall file a return on a form or in a format prescribed by the city and shall pay the tax due. Each person engaged in business in the city subject to taxation shall file a return in accordance with the following:

1. *Monthly.* Unless as otherwise provided for in this section, sellers shall file on or before 3:00 p.m. Alaska Time on the last day of the month following the end of each preceding month.
2. *Semi-Monthly.* If a seller fails to file or is late in filing returns for two (2) or more months, whether or not consecutive, the finance director may require the seller to submit returns and payments semi-monthly for other good cause, including, but not limited to, a lack of sales history, seasonal sales, etc.
3. *Annually.* Upon approval of the finance director, a seller that has a documented history of less than twenty-four thousand dollars (\$24,000) in taxable sales annually as well as a documented history of on-time filings and payments may file its sales tax return and remittance of taxes on an annual basis. Returns and taxes filed and paid on an annual basis must be received no later than January thirty-first (31st) following the calendar year for which the tax return is required to be submitted. Penalties for late filing of an annual return and for the late remittance of taxes shall be double the rate applicable to monthly returns and interest shall accrue on late annual remittances from January first (1st) of the preceding year.
4. *Filing to Be Continuous.* A person who has filed a sales tax return will be presumed to be making sales in successive periods unless the person files a return showing a termination or sale of their business in accordance with BMC [4.16.380](#).

B. *Special and/or Seasonal Events.* For all sellers only operating at special and/or seasonal events, the tax return shall be due on or before the fifth (5th) business day following the event(s).

C. It is the duty and responsibility of every seller liable for the collection of any tax imposed herein, unless otherwise provided herein, to file with the city upon forms prescribed and furnished by the city, a return, prepared under oath, setting forth the amount of all sales, taxable and nontaxable, the amount of tax thereon and other information the city may require on the form or forms.

D. The completed and executed return, together with the remittance in full for the amount of the tax due, shall be transmitted to and must be received (not merely postmarked) by the finance department on or before 3:00 p.m. local time on:

1. *Monthly Filers.* The last day of the following month.
2. *Annual Filers.* January thirty-first (31st) of the following year.

3. *Seasonal Filers.* The fifth (5th) business day following the event.

Failure of the United States Postal Service or any private delivery service to make timely delivery of a sales tax return or the related remittance of sales tax shall not excuse an untimely filing or remittance.

E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday or federal, state or city holiday, the due date will be extended until the next business day immediately following. Exceptions will be made for proper proof of remittance (such as certified mail receipt, weigh bill, etc.) showing timely submittal.

F. Any person holding or required to hold a city of Bethel business license shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the person intends to continue doing business they shall file a return reflecting no sales and a statement indicating their intent to continue doing business, and shall continue to do so each filing period until they cease doing business or sell the business. If the person intends to cease doing business they shall file a final return and statement of business closure, and must register before restarting operations. If the business is sold, then the person must file a final return upon sale of the business in accordance with BMC [4.16.380](#).

G. The seller shall prepare the return and remit sales tax to the city on the same basis, cash or accrual, which the seller uses in preparing its federal income tax return. The seller shall sign the return, and transmit the return, with the amount of sales tax that it shows to be due, to the city.

H. Sellers failing to comply with the provisions of this chapter shall, if required by the city, file and transmit collected sales taxes monthly until such time that they have demonstrated to the city that they are or will be able to comply with the provisions of this chapter. Six (6) consecutive on-time sales tax filings shall establish the presumption of compliance and return to quarterly filing status.

I. Sales tax returns shall be accompanied by proof, satisfactory to the city, as to claimed exemptions or exceptions from tax herein imposed. In the absence of proof, the sales, rentals or services shall be deemed to have been taxable. The burden of establishing any tax exemption is upon the claimant.

J. The preparer of the sales tax return form shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases and be able to produce the documentation if requested by the city. Documentation for exempted sales should include the number of the city exemption authorization card presented by the buyer at the time of the purchase, the date of the purchase, the name of the person making the purchase, the organization making the purchase, the total amount of the purchase and the amount of sales taxes exempted. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided. [Ord. 17-39 § 2.]

4.16.250 Contents of tax returns.

A. Every seller required by this chapter to collect sales tax shall file with the city, upon forms furnished by the city, a return setting forth the following information with totals rounded to the nearest cent:

1. Gross receipts, divided into the following categories:

- a. Sales – both retail and wholesale, including materials;
 - b. Rentals of property or equipment;
 - c. Services;
2. Exemptions – by exemption category with a detailed explanation as to buyer, amount of sale, sale date, class of exemption;
 3. Computation of taxes to be remitted;
 4. Such other information as may be required by the city.
- B. Each tax return remitted by a seller shall be signed by a responsible individual who shall attest as to the completeness and accuracy of the information on the tax return.
- C. Sellers operating within the city of Bethel for even one (1) day of the month shall file a tax return for that reporting period even if no tax may be due.
- D. The city reserves the right to reject a filed return for failure to comply with the requirements of this chapter for up to three (3) months from the date of filing. The city shall give written notice to a seller, via certified mail, that a return has been rejected, including the reason for the rejection. [Ord. 17-39 § 2.]

4.16.260 Extension of time to file tax return.

- A. Upon written application of a seller, stating the reasons therefor, the finance director may extend the time to file a sales tax return but only if the finance director finds each of the following:
1. For reasons beyond the seller's control, the seller has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
 2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the seller;
 3. The seller has a plan to cure the problem that caused the seller to apply for an extension and the seller agrees to proceed with diligence to cure the problem;
 4. At the time of the application, the seller is not delinquent in filing any other sales tax return, in remitting sales tax to the city or otherwise in violation of this chapter;
 5. No such extension shall be made retroactively to cover existing delinquencies. [Ord. 17-39 § 2.]

4.16.270 Penalties and interest for late filing.

- A. A late filing fee of twenty-five dollars (\$25) per month or partial month shall be added to all late-filed sales tax reports in addition to interest and penalties.
- B. Delinquent sales tax bears interest at the rate of fifteen (15) percent per annum until paid.
- C. In addition, delinquent sales tax shall be subject to an additional penalty as follows:

If Payment Made:	Additional Penalty (Percentage of Tax)
Within seven (7) calendar days after delinquency date	One (1) percent
More than seven (7) calendar days but less than thirty (30) calendar days after delinquency date	Seven (7) percent
Thirty (30) calendar days or more but less than sixty (60) calendar days	Fifteen (15) percent
Sixty (60) calendar days or more	Twenty (20) percent

The penalty does not bear interest. Penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected.

- D. The filing of an incomplete return, or the failure to remit all taxes, shall be treated as the filing of no return.
- E. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the finance director, upon written application of the seller accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the seller to the city, within forty-five (45) business days after the date of delinquency. A seller may not be granted more than one (1) waiver of penalty under this subsection in any period of twenty-four (24) consecutive months. The finance director shall report all such waivers of penalty to the council in writing, at least once each calendar quarter. [Ord. 17-39 § 2.]

4.16.280 Repayment plans.

- A. The city may agree to enter into a repayment plan with a delinquent seller. No repayment plan shall be valid unless agreed to by both parties in writing.
- B. A seller shall not be eligible to enter into a repayment plan with the city if the seller has defaulted on a repayment plan in the previous two (2) calendar years.
- C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
1. The seller agrees to pay a minimum of ten (10) percent down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.
 2. The seller agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
 3. Interest at a rate of fifteen (15) percent per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
 4. If the seller is a corporation or a limited liability entity the seller agrees to provide a personal guarantee of the obligations under the repayment plan.
 5. The seller agrees to pay all future tax bills in accordance with the provisions of this chapter.
 6. The seller agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the city at the time the repayment plan is signed. The seller shall be responsible for the cost of recording the tax lien.
- D. If a seller fails to pay two (2) or more payments as required by the repayment plan agreement, the seller shall be in default and the entire amount owed at the time of default shall become immediately due. The city will send the seller a notice of default. The city may immediately foreclose on the sales tax lien or take any other remedy available under the law including placing the seller on the city's denied vendor list. [Ord. 17-39 § 2.]

4.16.290 Forgiveness of uncollected taxes, penalties and interest.

- A. The city manager, with the concurrence of the city council, may forgive the payment of uncollected sales taxes, interest and penalties owed by a seller to the city upon a determination by the city manager, with confirmation by the city attorney, that:
1. Such uncollected taxes have never been collected by a substantial portion of a clearly definable class of sellers; or

2. Such uncollected taxes have never been collected on a clearly defined type of transaction or service.

B. The city manager may, upon recommendation of the city attorney, and with the concurrence of the city council, authorize forgiveness of uncollected sales taxes, interest and penalty thereon and penalties for failure to file, as part of the compromise and settlement of a disputed claim in an action for collection of such funds.

C. Except as provided in subsections [A](#) and [B](#) of this section, the city may not forgive or waive any amount of uncollected sales tax, interest or penalty. This section shall not prevent the finance director, with the concurrence of the city manager, from discharging debts determined to cost more to collect than what is owed. Such discharges shall occur quarterly and a report shall be provided to the council of all such discharges at the next regularly scheduled meeting following said discharge. [Ord. 17-39 § 2.]

4.16.300 Application of sales tax payments.

A. Payments on sales tax accounts shall be applied to the oldest balance due, by sales tax period, in the following order: (1) first to accrued fees and costs, (2) then accrued interest, (3) then accrued penalty, (4) then to the tax principal, and (5) then the next oldest balance due, in the above order, and so forth, until the payment is applied in full; except as otherwise provided in this section.

B. Payment on sales taxes submitted with sales tax returns shall be applied to the most current return period, in the following order: (1) first to accrued interest, (2) then to accrued penalty, and (3) then to the tax principal. Any remaining moneys shall be applied as in subsection [A](#) of this section.

C. Payments on sales tax accounts where sales tax liens have been recorded to secure payment on the accounts shall be applied to the oldest balance due, by sales tax period, in the order listed in subsection [A](#) of this section. [Ord. 17-39 § 2.]

4.16.310 Application of overpayments.

A. A seller in good standing who, through clerical or similar error, remits a tax that exceeds the amount actually due or to which the city is not entitled by law, may, within one (1) calendar year from the due date of the tax or the collection of the tax, whichever is earlier, apply in writing to the finance director for a refund.

B. A claim for refund is barred unless:

1. The claimant files an amended tax return within one (1) calendar year of the due date of the return, on the form prescribed by the city;
2. Made timely (the failure to file a claim for refund within the time allowed shall forever bar the claim); and
3. The claimant files an amended return pursuant to the requirements of BMC [4.16.320](#).

- C. When the city initiates an audit or estimate pursuant to BMC [4.16.350](#) or [4.16.360](#), the period for claiming a refund under subsection [A](#) of this section is the same as the period under audit, but in no case more than three (3) years from the date of sale.
- D. The city shall not be liable for interest on any refund claimed or paid, or for any costs incurred by a buyer or seller in claiming or obtaining a refund.
- E. If the finance director determines, in writing, a refund is not due or is not due in the amount claimed, then the taxpayer may appeal pursuant to the provisions set out in BMC [4.16.440](#).
- F. The procedure set forth in this section is the recognized procedure whereby a refund may be made; and the taxpayer must first duly comply with this section and BMC [4.16.440](#) (Appeals) as conditions precedent to bringing a suit to recover said taxes. Any person who has not timely availed themselves of these procedures shall be deemed to have waived any right to such refund as well as the right to recover said tax and interest. [Ord. 17-39 § 2.]

4.16.320 Amended returns.

- A. A seller may file an amended sales tax return, with supporting documentation, and the city may accept the amended return, but only in the following circumstances:
1. The amended return is filed within one (1) year of the original due date for the return; and
 2. The seller provides a written justification for requesting approval of the amended return; and
 3. The seller held a current city business license for the period for which the amended return was filed and filed an original return for that period; and
 4. The seller agrees to submit to an audit upon request of the city.
- B. The city shall notify the seller in writing whether it accepts or rejects an amended return, including the reasons for any rejection.
- C. The city may adjust a return for a seller if, after investigation, the city determines the figure included in the original returns are incorrect, and that additional sales taxes are due; and the city adjusts the return within two (2) years of the original due date for the return. [Ord. 17-39 § 2.]

4.16.330 Recordkeeping required of all sellers.

- A. Every seller engaged in activity subject to this chapter shall keep and preserve suitable records of all sales made by the seller and such other books or accounts as may be necessary to determine the amount of tax which it is obliged to collect, including records of the gross daily sales, together with invoices of purchases and sales, bills of lading, bills of sale or other pertinent records and documents as will substantiate and prove the accuracy of a tax return.

B. It shall also be the duty of every seller who makes exempt sales to keep records of such sales, which shall be subject to examination by the city, or any authorized agent thereof, while engaged in checking or auditing the records of any seller required to make a report under the terms of this chapter.

C. "Suitable records of all sales made" as used in subsection [A](#) of this section shall mean at a minimum a daily "Z" or "Z-total" report or equivalent, for all businesses with a cash register (a "Z" or "Z-total" report is the report generated by the cash register at the end of each business day, which calculates, at least, the totals for each department key, total sales and total receipts – although some cash registers have more detailed "Z" or "Z-total" reports). All sales made at businesses with cash registers must be rung on the cash registers. Businesses that do not have cash registers shall use another method, such as sequentially numbered invoices or sequentially numbered cash receipt books, for recording daily sales. Summaries of invoices are suitable records of all sales made, provided that copies of all back-up invoices are preserved as required under this chapter. Whatever records are kept must reflect the total daily purchases of taxable items. If no taxable sales are made on a business day, the records kept shall so reflect "zero" sales on that day. Records must also be kept to substantiate any claimed deductions or exclusions authorized by law. Records may be written, stored on data processing equipment or may be in any form that the city may readily examine.

D. Unless a specific, written exception has been granted by the finance director, with the approval of the city manager, all sellers within the city required to provide receipts as per BMC [4.16.150\(A\)](#) must have a cash register and must record each retail sale on a cash register that provides, at a minimum, a daily "Z" or "Z-total" report, or equivalent, as set forth in subsection C of this section.

E. Records shall be kept in a systematic manner conforming to accepted accounting methods and procedures. Such records include:

1. The books of accounts ordinarily maintained by a prudent businessperson. Records and accounting information stored on computers or in an electronic format must be provided to the city in a readable form when requested by the city;
2. Documents of original entry such as original source documents, prenumbered sequential source documents, prenumbered sequential receipts, cash register tapes, sales journals, invoices, job orders, contracts, or other documents of original entry that support the entries in the books of accounts;
3. All schedules or working papers used to prepare gross and taxable sales results, including receipts or invoices showing exempt sales.

F. Records must show:

1. Gross receipts and amounts due from all taxable and exempt sales; and
2. All exemptions or deductions from gross sales, as set out in BMC [4.16.160](#); and
3. The total purchase price of all goods and other property purchased for sale, resale, consumption, or lease.

G. Every seller shall preserve suitable records of sales for a period of three (3) years from the date of the return reporting such sales, and shall preserve for a period of three (3) years all invoices of goods and merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the seller was obliged to collect under this chapter.

H. The city finance department may examine and audit any relevant books, papers, records, returns or memoranda of any seller, may require the attendance of any seller, or any officer or employee of a seller, at a meeting or hearing, and may require production of all relevant business records, in order to determine whether the seller has complied with this chapter.

I. The burden of proving that a sale, rental or service was not taxable shall be upon the seller. [Ord. 17-39 § 2.]

4.16.340 Loss of records.

A seller shall immediately notify the city of any fire, theft or other casualty which prevents their compliance with this chapter. The casualty constitutes a defense to any penalty provided in this chapter if determined to be the proximate cause of the failure to comply for a given reporting period, but does not excuse the seller from liability for taxes due. Accidental loss of funds or records is not a defense against penalties of this chapter. [Ord. 17-39 § 2.]

4.16.350 Audits.

A. Any seller who has established a sales tax account with the city, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the seller in order to determine whether appropriate amounts of sales tax revenue have been collected by the seller and remitted to the city.

B. The city is not bound to accept a sales tax return as correct. The finance director may make an independent investigation of all retail sales or transactions conducted within the city.

C. The records that a seller is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the city for the purpose of auditing any return filed under this chapter, or to determine the seller's liability for sales tax where no return has been filed.

D. In addition to the information required on returns, the city may request, and the seller must furnish, any reasonable information deemed necessary for a correct computation of the tax.

E. The city may adjust a return for a seller if, after investigation or audit, the city determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the city adjusts the return within three (3) years of the original due date for the return.

F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the finance director may conduct investigations, hearings and audits and to that end may examine

any relevant books, papers, statements, memoranda, records, accounts or other writings of any seller at any reasonable hour on the premises of the seller and may require the attendance of any officer or employee of the seller. Upon written demand by the finance director, the seller shall present for examination, in the office of the finance director, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the finance director and the person upon whom the demand is made agree to presentation of such materials at a different place.

G. The city manager may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any person refuses to obey any such subpoena, the city manager may refer the matter to the city attorney for an application to the superior court for an order requiring the person to comply therewith.

H. Any seller or person engaged in business who is unable or unwilling to submit their records within the city shall be required to pay the city for all necessary expenses incurred for the examination and inspection of their records maintained outside the city.

I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.

J. In the event the finance director, upon completion of an audit, discovers more than five hundred dollars (\$500) in additional sales taxes due from a seller resulting from a seller's failure to accurately report sales and taxes due thereupon, the seller shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the finance director at the time of the conclusion of the audit. [Ord. 17-39 § 2.]

4.16.360 Estimated tax.

A. In the event the finance director is unable to ascertain the tax due from a seller by reason of the failure of the seller to keep accurate books, allow inspection, or file a return, or by reason of the seller filing a false or inaccurate return, the finance director may make an estimate of the tax due based on any evidence in their possession.

B. Sales taxes may also be estimated, based on any information available, whenever the finance director has reasonable cause to believe that any information on a sales tax return is not accurate.

C. A seller's tax liability under this chapter may be determined and assessed for a period of three (3) years after the date the return was filed or due to be filed with the city. No civil action for the collection of such tax may be commenced after the expiration of the three- (3-) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the three- (3-) year period, unless the seller waives the protection of this section.

D. The city shall notify the seller, in writing, that the city has estimated the amount of sales tax that is due from the seller, stating the estimated amount. The city shall serve the notice on the seller by delivering the notice to the seller's place of business, or by mailing the notice by certified mail, return receipt requested, to the seller's last

known mailing address. A seller who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.

E. The city's estimate of the amount of sales tax that is due from a seller shall become a final determination of the amount that is due unless the seller, within fifteen (15) calendar days after service of notice of the estimated tax:

1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or
2. Files a written notice with the finance director appealing the estimated tax amount in accordance with the appeal procedures set out in BMC [4.16.440](#).
3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
 - a. The identity of the seller is in error;
 - b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
 - c. The seller disputes the denial of exemption(s) for certain sales.

F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty as provided in BMC [4.16.270](#), from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars (\$50) for each calendar month or partial month for which the amount of sales tax that is due has been determined. [Ord. 17-39 § 2.]

4.16.370 Accelerated returns.

A. A seller who is required to file a return and remit taxes to the city, who fails for more than sixty (60) days to file a return or remit the taxes due or who has, within a twelve- (12-) month period, filed or paid taxes late on two (2) or more occasions, may be required to file and remit on an accelerated basis.

B. The time frame for filing on an accelerated basis will be determined by the finance director and will be communicated in writing prior to implementation. [Ord. 17-39 § 2.]

4.16.380 Cessation or transfer of business.

A. A seller who sells, leases, conveys, forfeits, transfers or assigns any portion of their business interest, including a creditor or secured party, shall make a final sales tax return within fifteen (15) days after the date of such conveyance.

- B. At least ten (10) business days before any such sale is completed, the seller shall send to the finance director, by certified first-class mail, postage prepaid, a notice that the seller's interest is to be conveyed and shall include the name, address and telephone number of the person or entity to whom the interest is to be conveyed.
- C. Upon notice of sale and disclosure of buyer, the finance director shall be authorized to disclose the status of the seller's sales tax account to the named buyer or assignee.
- D. Upon receipt of notice of a sale or transfer, the finance director shall send the transferee a copy of the sales tax code with this section highlighted.
- E. Neither the finance director's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.
- F. Following receipt of said notice, the city shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the seller of the business. If the notice is not mailed at least ten (10) business days before the sale is completed, the city shall have twelve (12) months from the later of the completion of the sale or the city's knowledge of the completion of the sale within which to begin a final sales tax audit and assess sales tax liability against the seller of the business. The city may also initiate an estimated assessment if the requirements for such an assessment exist.
- G. A person acquiring any interest of a seller in a business required to collect the tax under this chapter assumes the liability of the seller for all taxes due the city, whether current or delinquent, whether known to the city or discovered later, and for all interest, penalties, costs and charges on such taxes.
- H. Before the effective date of the transfer, the transferee of a business shall obtain from the city an estimate of the delinquent sales tax, penalty and interest, if any, owed by the seller as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the seller has produced a receipt from the city showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the city for the lesser of the amount of delinquent sales tax, penalty and interest due from the seller as of the date of transfer, and the amount that the transferee was required to withhold.
- I. In this section, the term "transfer" includes the following:
1. A change in voting control, or in more than fifty (50) percent of the ownership interest in a seller that is a corporation, limited liability company or partnership; or
 2. A sale of substantially all of the assets used in the business of the seller; or
 3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the seller's gross receipts from sales, rentals or services.
- J. Subsection H of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the city's sales tax lien.
- K. Upon termination, dissolution or abandonment of a corporate business, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility for the filing of returns or the

payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs and penalties on those taxes if such officer willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director of the corporation shall be jointly and severally liable for said amounts. The officer shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the corporation of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

L. A seller who terminates his or her business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the seller shall pay a penalty of one hundred dollars (\$100), plus an additional penalty of twenty-five dollars (\$25) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

M. A new or renewed business license may not be issued to a seller who has failed to make the return and settlement under this section until the return and settlement required have been made and the penalty imposed has been paid. [Ord. 17-39 § 2.]

4.16.390 Use of information on tax returns.

A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the city under this chapter, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:

1. Employees and agents of the city whose job responsibilities are directly related to such returns, reports and information;
2. The person supplying such returns, reports and information; and
3. Persons authorized in writing by the person supplying such returns, reports and information.

B. The city will release information described in subsection [A](#) of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.

C. Notwithstanding subsection [A](#) of this section, the following information is available for public inspection:

1. The name and address of a person who holds a current city business license;
2. The name and address of sellers, whether or not the business is registered to collect taxes;
3. Whether a business is registered to collect taxes under this chapter;
4. The name and address of businesses that are sixty (60) days or more delinquent in filing returns and/or in remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.

- D. The city may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular seller is disclosed.
- E. Nothing in this section shall be construed to prohibit the delivery to a person, or his duly authorized representative, a copy of any return or report filed by him, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers and sellers, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.
- F. Nothing in this section shall be construed to prohibit the disclosure through the enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any seller or agent of any seller required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within sixty (60) days after the required date for that business. Entry into an agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that seller as otherwise provided in this chapter.
- G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the finance director a release of tax information request signed by the registered owner of the business.
- H. All returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection. [Ord. 17-39 § 2.]

4.16.400 Publication of delinquent sellers.

- A. As soon as practicable after the expiration of sixty (60) days following the end of each calendar quarter, the city shall publish in a newspaper of general or customary circulation in the appropriate area of the city, as well as on the city's website, a list of every seller, including the "doing business as" name under which the seller is doing business who:
1. Was conducting business in the city and was required to file a return during the quarter, but who has not filed the required returns, unless the seller has paid any balance due for that period in full; and
 2. Did not pay all balances due, as long as the balance is greater than five hundred dollars (\$500).
- B. Notwithstanding subsection [A](#) of this section, the city is not required to include in the quarterly publication a closed business which has been published in the preceding four (4) publications.
- C. The names of sellers who have entered into and are satisfactorily complying with a payment agreement with the city will not be published.
- D. The publication of such delinquent sales tax accounts shall not be considered a disclosure within the provisions of this chapter. [Ord. 17-39 § 2.]

4.16.410 Lien.

- A. The tax, penalty and interest as imposed by this chapter, together with all administrative and legal costs incurred, shall constitute a lien in favor of the city upon all of the seller's real and personal property. The lien arises upon the delinquency, and continues until the liability for the amount is satisfied, or the property is sold at a foreclosure sale.
- B. The lien imposed by this section arises and attaches at the time that payment becomes delinquent and continues until the entire amount has been paid.
- C. If delinquent sales taxes, interest, penalties and other costs are not paid within ten (10) calendar days from the mailing of notice and demand for payment thereof, a notice of lien may be recorded in the office of the district recorder in any recording district where the person liable has assets or property, and upon recordation, a lien arising under this section has priority over any other liens except those for special assessments or those granted priority by state and federal law (the lien has priority as allowed by AS [29.45.650\(e\)](#)).
- D. The city may record subsequent notices of lien of amount due after the recording of a previous notice of lien. The city may also record amended notices of lien to correct any errors or to provide notice of the then current amount owing.
- E. Within ten (10) calendar days of receiving the conformed, filed notice of lien, or amended notice of lien from the recorder's office, the city shall mail a copy of the notice by certified mail, return receipt requested, to the last known address of seller; provided failure to so mail the copy shall not void the lien or lessen its priority.
- F. The city attorney, at the request and consent of the city council, may file an action to foreclose the lien of the city for the tax upon property and rights to property, real or personal, and sell the same, applying the proceeds thereof to the payment of the tax, interest, penalty, fees and costs. The action shall be commenced and pursued in the manner provided for the foreclosure of liens by applicable Alaska Statutes (currently AS [09.45.170](#) through [09.45.220](#)); provided, however, upon commencement, the city shall provide written notice of the action to all reasonably known persons having an interest of record in the property being foreclosed, including persons in possession of the property. The action may be commenced within six (6) years after the lien arises.
- G. The remedy provided in this section is not exclusive and shall be in addition to all other remedies available to the city to collect the sales taxes, interest, penalties and costs due under this chapter.
- H. The failure to record a lien does not constitute a waiver or abrogation of any priorities, rights or interest of the city at law or in equity.
- I. Fees for the filing and releasing of liens shall be as set out in the Bethel fee and rate schedule.
- J. Upon full satisfaction of payment of all taxes, interest and costs, including the administrative costs for the filing and release of the liens due and owing to the city, the finance director shall file a certificate discharging the lien. [Ord. 17-39 § 2.]

4.16.420 Violations.

- A. Failure to comply with any of the provisions of this chapter shall be a violation and will be considered an infraction.
- B. Each act or omission in violation of this chapter, and each day in which the act or omission occurs, is a separate violation of this chapter.
- C. A seller that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this chapter, shall pay to the city all costs incurred by the city to determine the amount of the seller's sales tax liability or to collect the sales tax, including without limitation costs of obtaining, reviewing and auditing the seller's business records, collection agency fees, and actual reasonable attorney's fees.
- D. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the city as required by this chapter shall be liable to the city for the amount that should have been collected or remitted, plus any applicable interest and penalty.
- E. In addition to issuing citations for violation of this chapter, the city may bring a civil action to:
1. Enjoin a violation of this chapter. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.
 2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due under BMC [4.16.360](#).
 3. Recover a civil penalty of up to five hundred dollars (\$500) for each violation of this chapter.
 4. Foreclose a recorded sales tax lien as provided by law.
- F. All remedies hereunder are cumulative and are in addition to those existing at law or equity. [Ord. 17-39 § 2.]

4.16.430 Penalties for violations.

- A. A person who is convicted of a violation of this chapter, where a fine is not otherwise specifically described in this section, shall be subject to a fine of not more than five hundred dollars (\$500) plus any surcharge required to be imposed by AS [29.25.074](#).
- B. A buyer or seller who knowingly or negligently submits false information in a document filed with the city pursuant to this chapter is subject to a fine of five hundred dollars (\$500).
- C. A seller who knowingly or negligently falsifies or conceals information related to its business activities within the city is subject to a fine of five hundred dollars (\$500).
- D. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a fine of three hundred dollars (\$300).

- E. Any seller who fails to file a return required under this chapter within fifteen (15) days of written notification by regular mail, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty-five dollars (\$25) for the first sales tax return not timely filed, and fifty dollars (\$50) for each subsequent sales tax return not timely filed within a one- (1-) year period thereafter. The filing of an incomplete return shall be treated as the filing of no return.
- F. Sellers who have not filed returns for two (2) consecutive reporting periods shall be assumed to have ceased conducting business and shall be removed from the roll of active businesses. Reinstatement of a business removed from the active roll by this section shall require the payment of a mandatory reinstatement fee.
- G. A person subject to the requirements of BMC [4.16.150](#), who fails to provide a written receipt or invoice setting out the amount of tax due on the transaction when the amount of the tax is required to be shown on the receipt or invoice, shall pay a penalty to the city equal to twice the amount of the tax due on the sale; however, the minimum penalty is twenty-five dollars (\$25).
- H. A seller who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the city a penalty equal to three (3) times any deficiency found or estimated by the finance department with a minimum penalty of five hundred dollars (\$500).
- I. A seller who falsifies or misrepresents any record filed with the city is guilty of an infraction and subject to a penalty of five hundred dollars (\$500) per document.
- J. Misuse of an exemption card is an infraction and subject to a penalty of:
1. Fifty dollars (\$50) for a first occurrence and a one- (1-) month suspension of the privilege to use an exemption card;
 2. One hundred dollars (\$100) for a second occurrence and a one- (1-) year suspension of the privilege to use an exemption card; and
 3. Five hundred dollars (\$500) for a third occurrence and the potential lifetime revocation of the privilege to use an exemption card issued by the city.
- K. A penalty imposed under any part of this section may not be waived or reduced except upon a clear showing of reasons beyond the control of the person upon whom the penalty is imposed and only with the written consent of the city attorney. Any other waiver or reduction of penalties shall only occur with the consent of the city council.
- L. All remedies for violations of this chapter are cumulative and are in addition to any others existing at law or in equity.
- M. Nothing in this chapter shall be construed as preventing the city from filing and maintaining an action at law to recover any taxes, penalties, interest and fees due from a seller. The city may also recover full actual reasonable attorney's fees in any action against a delinquent seller.
- N. If the city manager or finance director has reason to believe that a seller who has been removed from the roll of active businesses pursuant to this section is in fact continuing to conduct business, the city manager may cause

a proceeding to be filed in the Superior Court requesting the issuance of an injunction prohibiting that business from continuing to conduct business. [Ord. 17-39 § 2.]

4.16.440 Appeals.

A. Unless a different time frame is specified, a seller aggrieved by an action of the finance director in fixing the amount of tax or in imposing a penalty or interest shall appeal to the city manager within thirty (30) calendar days from the date of the postmark on the finance director's written notification. A taxpayer who has a cause of action, grievance or protest concerning the legality, collection or payment of the sales tax shall appeal in this manner and within the same time frame. All right to an appeal shall be deemed waived if not timely requested as set forth in this subsection.

B. All appeals shall be filed in writing addressed to the city manager, must be signed by the seller/taxpayer (or counsel therefor) and shall contain the following information:

1. Name, address and telephone number of aggrieved seller/taxpayer;
2. A specific and detailed statement of the amount of tax, interest or penalty contested, the basis and grounds upon which the appeal is made, and all pertinent records, documents or other evidence substantiating the grounds as stated; and
3. A statement of the relief sought.

C. Failure to file an appeal within the time and manner provided shall be deemed a waiver of that right and to any appellate review to which the aggrieved party might have otherwise been entitled.

D. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting any appeal are limited to:

1. The identity of the seller is in error;
2. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for a hearing);
3. The seller disputes the denial of exemption(s) for certain sales;
4. Taxes have been levied and forgiven; or
5. The Bethel Municipal Code has been misinterpreted, misapplied or not followed.

E. A request for appeal is filed on the date it is personally delivered or, if delivered to the city manager by United States mail, the date of the United States Postal Service postmark stamped on the properly addressed cover in which the request is mailed.

F. A current mailing address must be provided to the city manager with the request for appeal, and any change in mailing address after the request for appeal is filed must be reported to the city manager.

- G. Upon notice of the filing of a written appeal, the finance director shall immediately send a copy of their decision, and any information or documents utilized in reaching their decision, to the city manager with a copy to the city attorney and the party filing the appeal.
- H. The city manager shall decide the appeal based upon the pertinent records provided by the parties involved.
- I. The taxpayer must prove by a preponderance of the evidence the factual basis upon which he or she is relying.
- J. The city manager's determination shall be based upon the evidence received and any written materials submitted by the parties. The determination need not make formal findings of fact or conclusions of law, but the written determination shall state the reasons for the decision and indicate the evidence relied upon. Such determination shall be issued no later than fifteen (15) calendar days after the appeal is filed. Such determination shall be final.
- K. The city manager may retain the services of the city attorney to assist him/her in making their decision.
- L. A seller who is not satisfied with a final written ruling of the city manager may appeal the decision by requesting an appellate hearing before the hearing officer. The process for seeking appellate review of the city manager's decision is as follows:
1. Completing a written request for appeal;
 2. Submitting the appropriate appeal fee;
 3. Filing both with the city clerk no later than twenty (20) calendar days from the date of the city manager's written decision.
- M. Appeals of the city manager's decision shall contain the following information:
1. Name of appellant, name of business (if different than appellant), address and telephone number of aggrieved taxpayer;
 2. A specific and detailed statement outlining the procedural, factual or legal error on which the appeal is based; and
 3. A statement of the relief sought.
- N. Upon a properly filed appeal, the city clerk shall request a full copy of the record used by the city manager. That record will be forwarded to the hearing officer with a copy to the party filing the appeal.
- O. An appeal of the city manager's decision shall be limited solely to the information previously provided. No new evidence will be permitted during the appeal. The parties will be allowed an opportunity to argue their case before the hearing officer.
- P. The order of presentation will be:
1. Brief opening statement by the city's representative (optional);

2. Brief opening statement by the taxpayer/appellant (optional);
3. Argument and presentation of evidence by the city's representative;
4. Argument and presentation of evidence by the taxpayer/appellant;
5. Rebuttal as necessary.

Q. All testimony shall be under oath. The proceedings shall be recorded. Upon written request, the appellant is entitled to a copy of the recording at no charge. The appellant or their legal counsel and the city may examine and cross-examine witnesses. Exhibits may be introduced. The rules of evidence need not be strictly followed; however, irrelevant or unduly repetitious evidence may be excluded.

R. The factual record is closed at the close of the hearing. The hearing officer may continue the hearing for good cause.

S. The hearing officer may choose to rule orally on the record or may choose to take the matter under advisement and issue a written decision at a later time. In either scenario, no later than twenty (20) calendar days from the date of the appeal hearing, a written decision will be issued. This decision will be final and may be appealed to the Superior Court as provided in the Alaska Rules of Appellate Procedure.

T. Contested taxes, penalties and interest that have been paid and are found to be overpaid shall be refunded with interest at the rate of five (5) percent from the date of the payment.

U. Contested taxes, penalties and interest that remain unpaid shall continue to accrue penalty and interest as provided by this chapter until paid. [Ord. 17-39 § 2.]

4.16.450 Transition period.

A. Sellers already licensed to do business at the time of the passage of this chapter shall be provided the following timelines for compliance:

1. *Equipment.* Sellers shall have six (6) months from the date of the passage of this chapter to implement all of the requirements for compliance with the necessary equipment, hardware and/or software requirements.
 - a. Except as set forth herein, no additional implementation or preparation time may be granted to sellers except for those who have taken timely, verifiable, good faith steps to comply with the provisions of this chapter and yet, through extraordinary circumstances beyond the control of seller, need additional time to comply.
 - b. In such cases, the finance director may grant no more than ninety (90) additional calendar days.
 - c. Requests for such additional time to comply shall be in writing, setting out the specific, extraordinary circumstances which merit consideration for additional time.
 - d. Inadvertence, neglect or delay on the part of a seller is not grounds for an extension of time.

e. Only one (1) extension may be granted to any given seller.

2. *Sales Tax Collection Certificate.* Existing businesses shall register.

3. *Filing Status Changes.* Sellers already licensed to do business within the city of Bethel who are filing other than as now prescribed in this chapter shall have six (6) months from the date of passage of this chapter to change their filing status to meet the new requirements as set out herewith. This change will not apply to those sellers specifically notified by the finance director to remain monthly due to poor sales tax payment history.

4. *Seasonal Businesses.* Sellers who wish to change their status to a seasonal business may do so any time after the passage of this chapter.

B. This section does not apply to the obligations of sellers under this chapter to collect and remit applicable sales taxes mandated by this chapter. The collection and remission of the city's sales tax must be done in a timely manner, regardless of any extensions of time sought for other obligations imposed by this chapter. Likewise, all the remedies, penalties and interest assessed for failure to properly collect and remit the city's sales tax obligations are applicable to sellers who fail to do so, as required by this chapter. [Ord. 17-39 § 2.]

1 Code reviser's note: Ord. [17-36](#) proposed a change to the tax on alcohol sales, from twelve (12) percent to fifteen (15) percent, and that change was ratified by the voters in the October 2017 election. This section has been amended to reflect the fifteen (15) percent tax rate on alcohol sales, and Ord. [17-36](#) has been retained in its legislative history.

The Bethel Municipal Code is current through Ordinance 19-22, passed December 10, 2019.

Disclaimer: The city clerk's office has the official version of the Bethel Municipal Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.cityofbethel.org](http://www.cityofbethel.org)
[Code Publishing Company](#)

Chapter 5.04

BUSINESS LICENSE CODE

Sections:

- 5.04.010 Business defined.**
- 5.04.020 Other provisions.**
- 5.04.025 Appeal of finance director's decision.**
- 5.04.030 Required – Application.**
- 5.04.040 Fee.**
- 5.04.050 Additional fees for businesses selling games of skill and chance.**
- 5.04.060 Insurance required.**
- 5.04.070 Term and classification.**
- 5.04.080 Renewal of business license and termination of business.**
- 5.04.090 Regulations.**
- 5.04.100 Failure to obtain and failure to give notice of termination.**
- 5.04.110 Offenses.**
- 5.04.120 False statements.**
- 5.04.130 Violation – Penalty.**

5.04.010 Business defined.

In this chapter, unless the context otherwise requires, “business” means and includes all activities or acts, personal, professional or corporate, engaged in or following or engaging in a trade, profession or business (including receipts from advertising services, rental of personal or real property, construction, processing manufacturing, fisheries businesses, liquor license, insurance businesses, mining and coin-operated amusement and gaming machines, but excluding fishermen), calling or vocation, with the object of financial or pecuniary gain, profit or benefit, either direct or indirect, and not exempting subactivities producing marketable commodities or services used or consumed in the main business. The giving or supplying of services as an employee to an employer does not constitute “business” under this chapter. The selling of games of skill and chance, even if done by a nonprofit organization, does constitute “business” under this chapter. [Ord. 98-29 § 2.]

5.04.020 Other provisions.

A person engaging in a business must, unless determined otherwise for good cause by the finance director, in addition to filing the regular application required by this chapter, be current on payment and collection of sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing and/or obligated to the city, and comply with any other provisions before being entitled to

a license. The finance director shall not issue or renew a business license to a person who is not in compliance with this section. [Ord. 00-26 § 3; Ord. 98-29 § 2.]

5.04.025 Appeal of finance director's decision.

A. A decision of the finance director not to issue or renew a business license to a person who is not in compliance with BMC [5.04.020](#) may be appealed to the city manager within five (5) working days of receipt of the finance director's decision. The appeal must be in writing and must state with specificity the reason(s) for the appeal.

B. After due consideration of the reason(s) stated in the appeal, the city manager shall issue a written decision setting forth his or her findings and conclusions to accept, modify, reject or remand the decision of the finance director. The decision shall be issued within ten (10) working days of receipt of the appeal. The appellant has the burden of proof and persuasion with respect to his or her appeal. Before issuing the decision, the city manager shall provide the appellant an opportunity to provide additional relevant information to the city manager for his or her consideration of the appeal. The city manager may conduct a hearing for the purpose of hearing the appellant's additional information, and may allow the finance director an opportunity to respond to any information provided by the appellant. Any hearing conducted under this section shall be informal, and shall not be governed by formal rules of evidence. The city manager may consider any relevant evidence that is not unduly prejudicial or cumulative in reaching his or her decision.

C. The city manager's decision is the final decision. Within thirty (30) calendar days of the date of receipt of the final decision, the final decision may be appealed to the Alaska Superior Court, Fourth Judicial District at Bethel, Alaska, pursuant to the Alaska Rules of Appellate Procedure. The final decision shall state that it is a final decision and contain any notice of the limitations on, and the right to appeal, contained in Alaska Rule of Appellate Procedure 602(a)(2) and/or any other applicable rule. [Ord. 01-03 § 2.]

5.04.030 Required – Application.

For the privilege of engaging in business in the city, a person shall first (1st) apply upon forms prescribed by the director of finance and obtain a license to do so, and pay the license fee provided in BMC [5.04.040](#). [Ord. 98-29 § 2.]

5.04.040 Fee.

The biennial license fee for businesses that have less than two hundred and fifty thousand dollars (\$250,000) in taxable sales in a calendar year with the business classification of BT, TB, ER, RE, FN, NF, IS, SI, NP, PN, PS, SP, PV, VP, RT, TR, FP, PF, MS or SM is fifty dollars (\$50). The biennial license fee for businesses with the classification of CM, TG, FT, TF, GT, TG, PR, RP, RM, MR, RS, SR, TC, CT, TX, XT, OT or TO is one hundred fifty (\$150). Classification of business appears on the business license. The fee for a license issued to a new business that commences after the

beginning of the biennial period applicable to the applicant, shall be twenty-five (25) percent of the biennial fee times the number of full and partial semesters remaining in the biennial period. No proration may be given for seasonal or other part-year operations. [Ord. 01-28 § 11; Ord. 98-29 § 2.]

5.04.050 Additional fees for businesses selling games of skill and chance.

- A. Each business selling games of skill and chance shall pay an additional fee equal to four (4) percent of the gross revenues from sales of games of skill and chance. "Gross revenues from a sale" is the total cost to the player for the right to each single chance or play, whether paid to the operator or qualified organization in cash or by relinquishment of winnings or in exchange for other things of value.
- B. Operators of games of skill and chance licensed by the state pursuant to AS [5.15.010](#), et seq., shall pay the fee on a monthly basis on or before the last day of the following month. The fee shall be accompanied by a copy of the report submitted to the authorized permittee pursuant to AS [5.15.087](#) or any successor statute or regulation.
- C. Qualified organizations authorized to conduct games of skill and chance by the state pursuant to AS [5.15.010](#), et seq., who do not make use of a licensed operator shall pay the fee on a quarterly basis not later than the last day of the month following the quarter a tax return is required to be submitted. A copy of the quarterly report filed with the state pursuant to AS [5.15.080](#) or any successor statute or regulation shall accompany payment of the fee.
- D. The finance director shall have the same right to examine and audit the records of operators and qualified organizations as are given to the finance director under Chapter [4.16](#) BMC to examine and audit the records of persons required to collect the city sales tax. The penalties, interest and charges applicable under Chapter [4.16](#) BMC to late or incomplete filing of reports or returns or payment of sales tax and the failure to keep or produce records, as well as the right to protest or appeal a decision of the finance director, shall apply to the late or incomplete filing of reports or returns, the late or incomplete payment of the additional fee under this chapter and the failure to keep or produce adequate records. [Ord. 17-41 § 2; Ord. 09-17 § 2; Ord. 01-28 § 12; Ord. 98-29 § 2.]

5.04.060 Insurance required.

- A. For purposes of this section, "transient lodging business" means and includes, but is not limited to, hotels, motels, bed-and-breakfast operations, and any other facility or operation that provides one (1) or more rooms on an hourly, daily, weekly, or other period that is less than monthly in exchange for direct or indirect compensation.
- B. No person may operate a transient lodging business unless there is in effect during the period of such operation a commercial general liability insurance policy in an amount of not less than one million dollars (\$1,000,000) per person and a combined aggregate amount of not less than two million dollars (\$2,000,000) per occurrence. The deductible or self-retained coverage may not exceed ten thousand dollars (\$10,000). Such insurance must include coverage for the business for liability arising out of the negligence of the business, its owners, employees and agents.

- C. Each application for a business license by a transient lodging business must be accompanied by a copy of the insurance policy required by this section. No business license may be granted to a transient lodging business that does not provide a copy of a current policy required by this section; provided, the clerk may, in the exercise of discretion, accept a certificate of insurance provided to the finance director by an insurance agent or broker licensed to do business in the state in lieu of the policy itself.
- D. The transient lodging business shall provide the finance director with a copy of each confirmation provided by the insurer of renewal of the required policy. Such confirmation must be provided to the city before the date of expiration of the policy that is provided to meet the requirements of this section.
- E. Within seven (7) days of the receipt of the written demand from the city, a transient lodging business shall provide to the city for inspection, copying and review the policy of insurance meeting the requirements of this section. The failure of a transient lodging business to provide the policy as required by this subsection invalidates the transient lodging business license issued to such business under this chapter. A license invalidated under this subsection may be renewed by filing a complete application and payment of the late license fee under BMC [5.04.080](#).
- F. A transient lodging business may not operate if it has failed or refused to produce the policy of insurance as required under subsection E of this section or has failed to provide confirmation of renewal prior to the expiration date, including any grace period allowed for the policy. [Ord. 98-29 § 2.]

5.04.070 Term and classification.

Licenses issued to one-half of the businesses shall expire on December thirty-first (31st) of the even-numbered years and the licenses issued to the other half of the businesses shall expire on December thirty-first (31st) of the odd-numbered years. The finance director shall establish the method of allocating businesses to the odd and even years and may establish and implement such classifications of businesses as may be useful in administering the sales tax or other city programs. [Ord. 98-29 § 2.]

5.04.080 Renewal of business license and termination of business.

- A. Application for renewal of a license and payment of the biennial fee shall be made before December thirty-first (31st) of the license expiration year. Any renewal application made after December thirty-first (31st) of the license expiration year shall be subject to a fee for the business license of twice the fee set out in BMC [5.04.040](#). By December tenth (10th) of each year, the finance department shall mail a written notice of renewal to each licensed business whose license will expire that year; provided, neither the failure of the city to mail the notice or the failure of a business to receive the notice shall have the effect of extending the December thirty-first (31st) renewal deadline nor of waiving any penalty or additional or increased fee for the late filing of a renewal application.
- B. When a business licenseholder ceases to do business that the holder has been authorized to conduct under a business license issued by the city, the licenseholder shall notify the city in writing of the termination of the

business within fourteen (14) days of such termination. Notice is not required where the business licenseholder transfers the business license to a successor assignee or purchaser. [Ord. 00-14 § 2; Ord. 98-29 § 2.]

5.04.090 Regulations.

The finance director, with the approval of the city council, may promulgate regulations necessary to determine and collect fees imposed and to otherwise enforce the provisions of this chapter. The regulations become effective, with such changes as may be made by the city council, on the day following the city council meeting at which the proposed regulations are submitted to the council for review unless the regulations are rejected by the council. [Ord. 00-26 § 4; Ord. 98-29 § 2.]

5.04.100 Failure to obtain and failure to give notice of termination.

A person who engages in business before filing a business license application, or who fails to file any report or to pay the fee as prescribed by this chapter, or who fails to file a license renewal application before February first (1st), shall, in addition to payment of the required fee, be subject to a penalty of one hundred dollars (\$100) that shall be paid before the license may be issued. A business license holder who fails to give notice of termination of business shall also be subject to a penalty of one hundred dollars (\$100). [Ord. 00-14 § 3; Ord. 98-29 § 2.]

5.04.110 Offenses.

It is unlawful for a person to:

- A. Wilfully evade the licensing provisions of this chapter;
- B. Fail to make an application for license or fail to keep or produce any records required hereunder or by regulation;
- C. Make a false or fraudulent return or false statement with intent to defraud the city or evade payment of the fee;
- D. Aid or abet another in an attempt to evade payment of the fee;
- E. Fail to pay the required licensing fee, sales taxes, port fees, and any and all other payments, fees, taxes, charges, penalties, interest, and/or other amounts that are due and owing to the city;
- F. Engage in or operate a business without a license issued pursuant to this chapter;
- G. Engage in or operate a business for which insurance is required under this chapter without a policy of such insurance in effect;
- H. Fail or refuse to produce a policy of insurance required by this chapter within seven (7) days of the delivery by the clerk of a written request to produce such a policy;

I. Fail to give written notice of termination of business as required by BMC [5.04.080\(B\)](#). [Ord. 00-26 § 5; Ord. 00-14 § 2; Ord. 98-29 § 2.]

5.04.120 False statements.

It is unlawful for an executive officer, manager or agent of a corporation or agent of a person to provide false information or documents or to make or permit to be made for his principal or employer a false statement in connection with an application for a business license or in answer to an inquiry from the city clerk with an intent or purpose to evade the payment of the fee or to obtain, continue, or renew a license without fully complying with the requirements of this chapter. [Ord. 98-29 § 2.]

5.04.130 Violation – Penalty.

A person who is found guilty of a violation of any provision of this chapter, or any regulation adopted pursuant thereto, is subject to a fine of up to two hundred dollars (\$200); provided, the person is subject to a fine of up to five hundred dollars (\$500) for a violation that occurs within three (3) years of a conviction of a prior violation of any provision of this chapter. [Ord. 98-29 § 2.]

The Bethel Municipal Code is current through Ordinance 19-22, passed December 10, 2019.

Disclaimer: The city clerk's office has the official version of the Bethel Municipal Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.cityofbethel.org](http://www.cityofbethel.org)

[Code Publishing Company](#)

Chapter 13.04

WATER SERVICE

Sections:

- 13.04.010 Definitions.**
- 13.04.020 Area of service.**
- 13.04.025 Mandatory application.**
- 13.04.030 Connection to proximate main required.**
- 13.04.040 Segregation of private water supply.**
- 13.04.050 Service continuity and quality.**
- 13.04.060 Ownership of facilities.**
- 13.04.070 Classes of service.**
- 13.04.080 Resale of water.**
- 13.04.085 Sale of metered water in bulk.**
- 13.04.090 Preference during shortage.**
- 13.04.100 Application for service.**
- 13.04.110 Credit establishment – Deposits.**
- 13.04.120 Service changes.**
- 13.04.130 Mains and connections.**
- 13.04.140 Water extension.**
- 13.04.150 Service connection – Charge.**
- 13.04.160 Service connection – Procedure.**
- 13.04.170 Multiple service on one (1) extension.**
- 13.04.175 Service to multi-dwelling units.**
- 13.04.180 Holding tank service.**
- 13.04.190 Fire protection service.**
- 13.04.200 Temporary service.**
- 13.04.210 Customer’s plumbing.**
- 13.04.220 Control valve.**
- 13.04.230 Commercial service meters.**
- 13.04.240 Rates.**
- 13.04.250 Notices.**
- 13.04.260 Billing.**
- 13.04.270 Delinquent accounts.**
- 13.04.280 Shutoff – By request.**
- 13.04.290 Shutoff – Nonpayment of charges.**

- 13.04.300 Shutoff – Improper plumbing.**
- 13.04.305 Access for water delivery.**
- 13.04.310 Shutoff – Waste or noncompliance.**
- 13.04.320 Access for inspection.**
- 13.04.330 Liability of city and customer.**
- 13.04.340 Fire hydrants.**
- 13.04.350 Easement and right-of-way.**
- 13.04.360 Experiments and innovations.**
- 13.04.370 Suspension of provisions.**
- 13.04.380 Administration and enforcement.**
- 13.04.390 Violation – Penalty.**

13.04.010 Definitions.

As used in this chapter:

- A. “Applicant” means the person or persons, firm or corporation or other entity making application for water service from the finance department under the terms of this chapter.
- B. “Customer” means an applicant whose application has been accepted by the finance department.
- C. “Department” means the city public works department.
- D. “Multi-dwelling unit” means premises that contain three (3) or more dwelling units, including apartment complexes and trailer courts.
- E. “Property owner” means the legal owner of a property where utility services are being provided by the city of Bethel.
- F. “Water connection” means that part of the water distribution system connecting the water main with the lot line of the property being furnished the water service or with the lot line of the nearest property abutting the water main if the water connection must first (1st) cross this abutting property to reach the property being served.
- G. “Water extension” means that part of the water distribution system extending from the water connection into the premises served.
- H. “Water main” means that part of the water distribution system intended to serve more than one (1) water connection. [Ord. 14-08 § 2; prior code § 11.04.010.]

13.04.020 Area of service.

The water service area shall be such area within the city and such nearby territory as the council from time to time includes within the water service area by resolution. [Ord. 14-08 § 2; prior code § 11.04.020(1).]

13.04.025 Mandatory application.

Each location within the city of Bethel shall have a signed application for water services on file at the city of Bethel. Property owners may apply for exemptions from service to the finance department. Such exemptions will not be unreasonably denied if the customer can demonstrate:

- A. Water is being obtained from an alternate and reliable water source, such as a well, and no contamination of the ground in or around the home is occurring as a result of the alternate water source; or
- B. That the home is vacant and/or under construction (in such case the exemption shall be temporary); or
- C. Other reasons which in the sole discretion of the public works department reasonably justify an exemption. [Ord. 14-08 § 2.]

13.04.030 Connection to proximate main required.

Upon completion of construction of a water main in front of, alongside of, or adjacent to improved property in an area, the department shall publish a notice that the water service is available to serve inhabitants of that area who shall make application for service or connect to the system within one (1) year after the date of the published notice. Should the owner of improved property fail to do so, a charge shall be made each month until connection is made. This charge shall be equal to the monthly minimum for the type of service that would be furnished were water service supplied. The charge will be levied upon and collected in the same manner as an assessment for the improved property. [Ord. 14-08 § 2; prior code § 11.04.020(2).]

13.04.040 Segregation of private water supply.

When water service has been provided for improved property, all wells and springs on such property shall be completely segregated from the city water system. [Ord. 14-08 § 2; prior code § 11.04.020(3).]

13.04.050 Service continuity and quality.

- A. *Supply.*

1. Water service shall be provided by the department, which shall exercise reasonable diligence and care to deliver a continuous and sufficient supply of water to customers in adequate pressure and to avoid, insofar as reasonably possible, any shortage or interruption in delivery.

2. The city shall not be liable for damage resulting from interruption in service or lack of service. Temporary suspension of service by the department for improvements and repairs may be necessary. Whenever possible, and when time permits, all customers affected by such suspension will be notified prior thereto by notice through news media or otherwise.

B. *Quality.* The department will exercise reasonable diligence to supply safe and potable water at all times. [Ord. 14-08 § 2; prior code § 11.04.030(1), (2).]

13.04.060 Ownership of facilities.

All water mains, water connections, valves, fittings, hydrants and other appurtenances, except water extension lines, shall be the property of the city. [Ord. 14-08 § 2; prior code § 11.04.030(3).]

13.04.070 Classes of service.

The classes of service shall be residential or commercial.

A. Residential services shall consist of all services where water is supplied for domestic purposes to a single-family dwelling unit.

B. Commercial services shall consist of all services where water is supplied for a commercial or business establishment, or multi-dwelling units.

C. If water is supplied to a customer for use in both a single-family dwelling unit and a business establishment, the rate for commercial services shall apply for the combined usage. [Ord. 14-08 § 2; prior code § 11.04.030(4).]

13.04.080 Resale of water.

Resale of water shall be permitted only pursuant to written contract between the council and the party proposing to sell water. Only water purchased from the city of Bethel or prepackaged water may be resold within the city limits. [Ord. 14-08 § 2; prior code § 11.04.030(5).]

13.04.085 Sale of metered water in bulk.

Resale of metered water in quantities of one hundred (100) gallons or more per fill is permitted only pursuant to a written contract executed between the city and the party proposing to buy water in bulk. The city is authorized to enter into such contracts on behalf of the city. [Ord. 14-08 § 2; Ord. 01-38 § 2.]

13.04.090 Preference during shortage.

In case of a water shortage, the department may give preferences to customers as public convenience or necessity requires. Water service to customers outside the city shall at all times be subject to the prior superior rights of the customers within the city. [Ord. 14-08 § 2; prior code § 11.04.030(6).]

13.04.100 Application for service.

Each applicant for water service shall sign an application form provided by the city finance office, giving the date of application, location of the premises to be served, the date applicant desires services to begin, class of service, the address for mailing bills, the size of fill required, and such other information as the finance department may reasonably require. By signing the application, the applicant agrees to abide by this chapter and all resolutions or regulations promulgated under this chapter and the applicant agrees to have placed in an approved location a number which conforms to the street numbering system of the city. The application is a request for service and does not require the city to furnish service. [Ord. 14-08 § 2; prior code § 11.04.040(1).]

13.04.110 Credit establishment – Deposits.

At the time application for service is made, the applicant shall establish credit with the finance department.

A. *Establishment of Credit.* A water utility deposit will be required if the applicant has no previous credit history with the finance department. A deposit equal to two (2) months' service, but not less than two hundred dollars (\$200), shall be required. Credit history will be based upon an applicant's past utility payment record and a deposit will not be required if it is determined that the applicant has not been delinquent more than once in the applicant's most recent twelve- (12-) month period. The deposit is refundable after two (2) years of timely payments. The deposit will be waived by receipt of a recent letter of good payment history from another utility company.

B. *Deposits.* No service shall be furnished until the deposit is made with the finance department. The deposit is not a payment on account. In the event water service is discontinued, the deposit will be applied to the closing bill, and any amount in excess of the closing bill will be refunded to the applicant.

C. *Application of Deposit.* If a customer's account becomes delinquent and service is discontinued, the deposit shall be applied to the unpaid balance.

D. *Resumption of Services.* Water service shall not be restored to the customer at any premises in which the customer resides within the city until:

1. All outstanding water bills due to the city from the customer have been paid;
2. The cash deposit is replaced in an amount equal to the customer's estimated bill for two (2) months' service; and

3. A restoration service fee of thirty-five dollars (\$35) or the actual restoration cost, whichever is greater, has been paid. [Amended during 8/14 supplement; Ord. 14-08 § 2; Amds. 10 and 12, § 1 to Ord. 85; prior code § 11.04.040(2).]

13.04.120 Service changes.

A. *Increased Level of Service for Hauled Customer.* Existing customers in good standing may increase their level of service without an additional deposit due providing the original deposit equals two (2) months of service. Customers who are not in good standing shall be required to pay all outstanding balances before an increased level of service will be provided.

B. *Decreased Level of Service for Hauled Customers.* Existing customers may decrease their level of service. A reduction in deposit will not be given.

C. *Fees for Changes in Level of Service for Hauled Customers.*

1. Two (2) changes in level of service per calendar year shall be allowed to a customer in good standing at no charge. Thereafter, a fee of twenty-five dollars (\$25) will be due for any additional changes made. Customers not in good standing will be required to pay twenty-five dollars (\$25) for each change in level of service.

D. *Fees for Temporary Disconnect and Reconnect.*

1. Piped customers will be assessed actual costs for each temporary disconnect/reconnect as identified in the city of Bethel fee and rate schedule. [Ord. 14-08 § 2; Ord. 09-13 § 2; Ord. 02-31 § 2; Amd. 10 to Ord. 85; prior code § 11.04.040(3).]

13.04.130 Mains and connections.

A. *Within the City.* Water mains to areas within the city not presently served with water shall be installed only upon authorization of the council.

B. *Outside the City.* Water mains outside the city shall be installed only at the expense of the customers served.

C. *Ownership.* All water mains and water connections, whether within or outside the city, shall be the property of the city, and shall be installed by the department or the applicants, in accordance with plans and specifications approved by the department.

D. *Location.* All water mains and water connections shall be on rights-of-way, easements or public property. All easements or right-of-way permits secured for water mains and water connections shall be obtained in the name of the city. [Ord. 14-08 § 2; prior code § 11.04.050.]

13.04.140 Water extension.

The water extension shall be owned, installed and maintained by the applicant for water service. [Ord. 14-08 § 2; prior code § 11.04.060(1).]

13.04.150 Service connection – Charge.

At the time the applicant files for water service where service has previously existed, or if the applicant is filing for a change in service class, size or location, the applicant shall submit with his application a service connection charge which will cover the actual cost to the department of the connection, plus twenty-five (25) percent. [Ord. 14-08 § 2; prior code § 11.04.060(2).]

13.04.160 Service connection – Procedure.

Regulations, orders or procedures governing the installation of water extensions shall be promulgated by the department, subject to approval of the council by resolution. All water extensions and repairs, modifications or disconnections thereof shall be made only on the terms and conditions set forth in the Uniform Plumbing Code (current edition) and such further regulations, orders or procedures as the council may approve. [Ord. 14-08 § 2; prior code § 11.04.060(3).]

13.04.170 Multiple service on one (1) extension.

A. The department may, at its option, serve two (2) or more premises or customers with one (1) water extension connection; provided, that such joint service water extension lines shall be of such a size as to provide a capacity of not less than the combined capacity of the individual water extension lines. No water extension service shall be permitted to other customers except that under written contract approved by council.

B. The owner of a single parcel of property may apply for and receive as many connections as he and his tenants may require, provided his application or applications meet the requirements of this chapter. [Ord. 14-08 § 2; prior code § 11.04.060 (4), (5).]

13.04.175 Service to multi-dwelling units.

Service and billing to multi-dwelling units where there is only one (1) connection or one (1) holding tank will be the sole responsibility of the property owner. [Ord. 14-08 § 2.]

13.04.180 Holding tank service.

Customers to whom a water main is not available may have water delivered to their properties for discharge into holding tanks; provided, that the location, type of holding tank and access thereto are approved by the department. Quantity and frequency of delivery shall be determined by regulations or orders of the department and approved by the council, and the rate charged for such delivery shall be determined by the council by ordinance. In new home construction, the minimum water holding tank size shall be determined by the chart below:

Number of Bedrooms	Water Tank Size
Studio 300 sq. ft. or less	300 gallons
Studio more than 300 sq. ft.	400 gallons
One bedroom	500 gallons
Two bedrooms	700 gallons
Three bedrooms	900 gallons
Four or more bedrooms	1,000 gallons

“New home construction” is defined as all new homes where the site permit is approved after April 30, 2019. [Ord. 19-03 § 2; Ord. 14-08 § 2; Sub. Ord. 05-08 § 2; prior code § 11.04.060(6).]

13.04.190 Fire protection service.

A customer having fire protection facilities on the premises or who uses water for other purposes through the same water extension connection shall be charged at the applicable rate for that customer’s class of service, regardless of such other use. [Ord. 14-08 § 2; prior code § 11.04.060(7).]

13.04.200 Temporary service.

Temporary water extensions and water connections may be provided by the department for a period not to exceed six (6) months, unless an extension is granted by the department. Costs of connection, deposits, charges for installation and removal of equipment shall be established by the department, subject to approval by the council by ordinance. [Ord. 14-08 § 2; prior code § 11.04.060(8).]

13.04.210 Customer's plumbing.

The customer's plumbing, which shall include the water extension lines and all plumbing, piping, fixtures and other appurtenances carrying or intended to carry water on property owned or controlled by the customer between the water system and the home, shall comply with Uniform Plumbing Code (current edition). [Ord. 14-08 § 2; prior code § 11.04.060(9)(a).]

13.04.220 Control valve.

Customers shall install a suitable control valve in the water extension line at a location approved by the department, the operation of which valve will control the entire water supply to the premises served. It will be a violation of this chapter for the customer to operate, cause or permit unauthorized operation of the control valve, except in the case of emergencies. [Ord. 14-08 § 2; prior code § 11.04.060(9)(b).]

13.04.230 Commercial service meters.

- A. *Requirement.* The department may require installation of a water meter at the customer's expense for any commercial service.
- B. *Location.* Meters shall be placed in a location approved by the department.
- C. *Joint Use.* Meters cannot be used by more than one (1) customer except as provided by written contract with the city. [Ord. 14-08 § 2; prior code § 11.04.070.]

13.04.240 Rates.

The city manager or the council may introduce an ordinance to increase or decrease the water rates in order to charge reasonable water rates. [Ord. 14-08 § 2; Ord. 04-24 § 3; prior code § 11.04.080.]

13.04.250 Notices.

- A. *To Customers.* Notices from the department to a customer will normally be given in writing, and either mailed to or delivered to the customer at his last known address. Where conditions warrant and during emergencies, the department may notify the customer either by telephone or messenger.
- B. *From Customers.* Notices from customers to the department shall be given by the customer in writing on a city utility form to the utility/finance office or to the utility services foreman of the department duly authorized to receive notices or complaints.

C. *Discontinuance for Repairs.* Notices from the department to a customer providing for the discontinuance of service for the purpose of repairs shall be given to a customer in writing twenty-four (24) hours prior to such discontinuance, except in the case of emergencies. [Ord. 14-08 § 2; Ord. 02-10 § 2; prior code § 11.04.090.]

13.04.260 Billing.

- A. All bills shall be mailed on or before the fifth (5th) day of each month.
- B. Each bill entered shall be due upon receipt. If the bill is not paid by the twenty-fifth (25th) day of the month in which mailed, or twenty (20) days after the date the bill is mailed, whichever is later, the account shall be considered delinquent.
- C. If the date upon which a bill would be considered delinquent falls on a day that the city does not conduct business, the bill will become delinquent at the end of the next day that the city conducts business.
- D. Payments sent by mail and postmarked on or before the day that a bill would be considered delinquent will not be considered delinquent.
- E. Allowances for late payments from circumstances that delay normal payment of bills and delays in the mail such as bad weather, volcanic eruptions or national emergencies can be made by appropriate city staff.
- F. Customers shall have ninety (90) days beyond the current payment due date for any corrections or adjustments. [Ord. 14-08 § 2; Ord. 09-13 § 2; Ord. 02-10 § 3; Ord. 93-38 § 4; Amd. 10 to Ord. 85; prior code § 11.04.100(1), (2).]

13.04.270 Delinquent accounts.

- A. The finance department shall send a notice of account delinquency to each customer when the account becomes delinquent.
- B. Within fifteen (15) days after an account becomes delinquent, water may be turned off if the delinquent account is not paid in full prior thereto.
- C. Prior to shutoff of delinquent accounts, the finance department will send a notice of shutoff giving a final date due for payment. If the customer is not the property owner, a copy of the shutoff notice will be sent to the property owner as well.
- D. A nonsufficient funds (NSF) check is not payment on your account. Should the city receive a NSF check for payment of an account on the shutoff list, water service will be terminated with no further notice from the city. In addition to the turn-off and turn-on fees, and all past due amounts, a thirty dollar (\$30.00) NSF fee will be required to be paid in certified funds or cash before sewer service will be restored.
- E. On the turn-off date, any agent of the department or city may turn off the water service.

F. Interest on delinquent accounts shall be paid at the rate of fifteen (15) percent per annum. Delinquent payments, with interest, shall constitute a lien on the real property where the account is delinquent.

G. The city has the authority to collect from the delinquent customer all expenses that relate to the collection effort including: (1) cost of collection; (2) attorney's fees; (3) recorder's fees; (4) court costs. [Ord. 14-08 § 2; Ord. 95-24 § 4; Amd. 10 to Ord. 85; Ord. 170, 1986; prior code § 11.04.100(3).]

13.04.280 Shutoff – By request.

Each customer shall give the department written notice of his intention to discontinue water service at least two (2) days prior to the date he wishes water service discontinued, and shall specify the date service is to be discontinued; otherwise, the customer will be responsible for all water supplied to the premises until the department receives notice of such discontinuance. Upon discontinuance of water service, a bill shall be rendered and such bill shall be payable immediately. In no case will the bill be less than the monthly minimum specified in the current water rate schedule for the class or classes of water service theretofore furnished. [Ord. 14-08 § 2; prior code § 11.04.110(1).]

13.04.290 Shutoff – Nonpayment of charges.

If water service charges are not paid when due by any person, firm, corporation or other entity whose premises are served by water service, then the water service provided to that customer may be discontinued because of the default in the payment of the water service charges. [Ord. 14-08 § 2; prior code § 11.04.110(2).]

13.04.300 Shutoff – Improper plumbing.

A. The department may refuse to furnish water and may discontinue water service to any premises without prior notice where plumbing facilities, appliances or equipment using water are dangerous, unsafe or not in conformity with the plumbing regulations of the city.

B. No physical connection between the water service system and any other water source shall be permitted, and the department may discontinue services to any persons or premises where a cross-connection exists without notice.

C. The city shall not be held liable for water damage to any property where the customer has failed to install adequate operative water tanks.

D. The city shall not be held liable for water damage where the customer has failed to install an adequate operative overflow system or has failed to keep the overflow line properly cleared and maintained. [Ord. 14-08 § 2; prior code § 11.04.110(3).]

13.04.305 Access for water delivery.

- A. Customers are responsible for maintaining their driveways clear and accessible on dates of scheduled and requested water deliveries.
- B. The city will not be responsible for providing services to an address if the driveway is not accessible. This includes any obstruction (such as, but not limited to, parked vehicles, freezer vans, snow, ice, animals, wastes, toys, appliances, snowmobiles, etc.).
- C. If the overflows are frozen and the city does not have access to the water tank, the city will not be responsible for filling the tank.
- D. If service cannot be completed due to the circumstances described in this section, the city will leave a blue tag at the customer's home advising of the problem in sufficient detail to allow the customer an opportunity to address the issue before the next regularly scheduled delivery.
- E. A credit for service will not be given for missed services that result from customer's actions. [Ord. 14-08 § 2.]

13.04.310 Shutoff – Waste or noncompliance.

The department may discontinue service to any customer, upon five (5) days' written notice, for any of the following reasons:

- A. Wasteful or negligent use of water;
- B. Excessive use of water resulting in inadequate service to other customers;
- C. Fraud or abuse by the customer. [Ord. 14-08 § 2; prior code § 11.04.110(4).]

13.04.320 Access for inspection.

Employees of the department shall have free access at all reasonable hours to any and all parts and structures of the premises in which water is or may be delivered for the purposes of inspecting connections, the conditions of the conduits and fixtures, and the manner and extent to which the water is being used. The department does not, however, assume the duty of inspecting the water extension line or the customer's plumbing and equipment.

[Ord. 14-08 § 2; prior code § 11.04.120.]

13.04.330 Liability of city and customer.

The city shall not be liable for any loss or damage of any nature whatsoever caused by any defect in the water extension line or the customer's plumbing or equipment, nor shall the city be liable for loss or damage due to

interruption of service or changes in pressure. The customer shall be responsible for valves on his premises being turned off when the water service is turned on. [Ord. 14-08 § 2; prior code § 11.04.130.]

13.04.340 Fire hydrants.

- A. *Operation.* No person or persons other than those designated and authorized by the department shall open any fire hydrant belonging to the city, attempt to draw water from it or in any manner damage or tamper with it.
- B. *Damage.* Any person who damages a fire hydrant shall be responsible for its complete repair and return to service. Any person damaging the fire hydrant shall be subject to penalties provided for in this chapter or in law.
- C. *Moving.* Any party desiring to change the size, type or location of a fire hydrant shall bear all costs of such changes. Any changes in the size, type or location of a fire hydrant shall be approved by the department and by the city fire department. [Ord. 14-08 § 2; prior code § 11.04.140.]

13.04.350 Easement and right-of-way.

Each applicant and customer gives and grants to the city an easement and right-of-way on and across his property for the installation of water connections, water extensions and water mains and the necessary valves and equipment used in connection therewith. [Ord. 14-08 § 2; prior code § 11.04.180.]

13.04.360 Experiments and innovations.

Nothing in this chapter shall be construed to prohibit the use of experimental and/or innovative processes or procedures for water service. The operation of such device, process or procedure shall have the prior approval of the city council. The committee shall approve all such devices, processes and procedures that are not in conflict with the health and welfare of the city. Applications for approval of such devices, processes and procedures shall be made to the public works director and appeal from a decision of the public works committee shall be to the council. [Ord. 14-08 § 2; prior code § 11.04.190.]

13.04.370 Suspension of provisions.

No employee of the department is authorized to suspend or alter any of the provisions hereof without specific approval or direction of the city council, except in cases of emergency involving a danger of loss of life or property or which would place the water system operation in jeopardy. [Ord. 14-08 § 2; prior code § 11.04.170.]

13.04.380 Administration and enforcement.

This chapter shall be administered and enforced by the city manager. The city council shall have the authority to establish and regulate monthly rates for water service pursuant to AS [29.48](#). All rates and other charges adopted by the council shall be by ordinance and available for public inspection during regular business hours at the office of the city clerk. All moneys collected for water services will be separately accounted for by the city finance director and used for such purposes and disbursed by the council as it deems appropriate. The city council may adopt such additional regulations, resolutions, orders, provisions and procedures pertaining to water service as it deems proper. [Ord. 14-08 § 2; prior code § 11.04.150.]

13.04.390 Violation – Penalty.

Any person violating any of the provisions of this chapter is guilty of an infraction and shall be fined three hundred dollars (\$300). [Ord. 14-08 § 2; prior code § 11.04.160.]

The Bethel Municipal Code is current through Ordinance 19-22, passed December 10, 2019.

Disclaimer: The city clerk's office has the official version of the Bethel Municipal Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.cityofbethel.org](http://www.cityofbethel.org)

[Code Publishing Company](#)

Chapter 13.08

SEWER SERVICE

Sections:

- 13.08.010** Definitions.
- 13.08.020** Service area.
- 13.08.025** Mandatory subscription.
- 13.08.030** Connection to proximate interceptor.
- 13.08.040** Service obligations of city.
- 13.08.050** Ownership of facilities.
- 13.08.060** Classes of service.
- 13.08.070** Obedience to rules and regulations.
- 13.08.080** Credit – Deposits – Assistance.
- 13.08.090** Changes in service.
- 13.08.100** Extension of service.
- 13.08.110** Interceptors and appurtenances.
- 13.08.120** Service lines.
- 13.08.125** Service lines – Charges.
- 13.08.130** Service connection – Charge.
- 13.08.140** Service connection – Installation.
- 13.08.150** Multiple service on one (1) line.
- 13.08.160** Holding tanks.
- 13.08.170** Temporary service.
- 13.08.180** Customer plumbing.
- 13.08.190** Rates.
- 13.08.200** Notices.
- 13.08.210** Billing.
- 13.08.220** Delinquency.
- 13.08.230** Discontinuance – Customer request.
- 13.08.240** Sanitary facilities nuisance declared.
- 13.08.241** Abatement of nuisance.
- 13.08.243** Violation.
- 13.08.245** Injunctive relief.
- 13.08.247** Penalty.
- 13.08.260** Access for inspection.
- 13.08.270** Liability of city.

- 13.08.280 Prohibited substances.**
- 13.08.290 Unlawful sewage disposal.**
- 13.08.300 Individual sewer system.**
- 13.08.310 Surface discharge.**
- 13.08.320 Drains.**
- 13.08.330 Illegal connection.**
- 13.08.340 Interference.**
- 13.08.350 Easement and right-of-way.**
- 13.08.360 Experiments and innovations.**
- 13.08.370 Suspension of provisions.**
- 13.08.380 Administration and enforcement.**

13.08.010 Definitions.

As used in this chapter:

- A. "Applicant" means the person or persons, firm or corporation or other entity making application for sewer service from the department under the terms of this chapter.
- B. "City-approved sewage system" means a holding tank or service line that meets requirements set forth in this chapter.
- C. "Customer" means an applicant whose application has been accepted by the department.
- D. "Customer service lines" means that part of the sewer system which is situated on the customer's property or other private property over which the customer has control.
- E. "Department" means the city public works department.
- F. "Designee" means a person or business that has been approved by the city to collect, transport and dispose of sewage.
- G. "Financial need" means a person meets the standards developed by the finance department in accordance with government standards, which are reviewed and approved annually by the city council.
- H. "Interceptors" means all trunk, main and lateral sewer lines of every kind which are connected to and used for the collection of sewage from the customer service lines and its delivery to the sewage treatment plant, except customer service lines.
- I. "Person" means the head of the household occupying or maintaining a premises and the owner or manager of a premises.

J. "Premises" means any dwelling, office or building located within the boundaries of the city that are connected to the dedicated road system whose occupants or invitees create or accumulate sewage at least weekly. Each unit in a multi-occupied structure is considered to be a separate premises.

K. "Sanitary can" means any device used for the collection of human waste, excluding a city-approved sewage system. [Ord. 07-03 § 2; Ord. 94-12S § 4; prior code § 11.12.010.]

13.08.020 Service area.

The sewer service area shall be such area within the city and such nearby territory as the council shall from time to time include within the sewer service area by resolution. [Prior code § 11.12.020(1).]

13.08.025 Mandatory subscription.

Each person shall be jointly and severally responsible to subscribe for sewer service from the city and shall so subscribe for city-approved sewer service no later than October 1, 1994. The city or its designee shall regularly collect sewage from each premises by either an interceptor or by a holding tank. [Ord. 07-03 § 2; Ord. 94-12S § 5.]

13.08.030 Connection to proximate interceptor.

Wherever there is constructed within the sewer service area an interceptor for the purpose of transmitting sewage to the sewage treatment plant or lagoon, the owner or owners of the property abutting any street, alley or right-of-way along which the interceptor is constructed, must connect all improvements on such property in which any sewage or liquid waste is produced, with a customer service line and an interceptor. Upon completion of construction of such interceptor, the department shall notify the city clerk who shall publish a notice that the sewer service is available to serve inhabitants of that area who shall make application for service or connect to the sewer system within one (1) year after the date of the published notice. Failure of the owner of the improved property to do so shall constitute a violation of this chapter. The department may, for good and sufficient reason, extend the time for completion of the connection. [Prior code § 11.12.020(2).]

13.08.040 Service obligations of city.

A. Sewer service shall be provided by the department, which shall exercise reasonable diligence and care to ensure the uninterrupted operation of the system.

B. The city shall not be liable for damage resulting from interruption in service. Temporary suspension of service by the department for improvements and repairs may be necessary. Whenever possible, and when time permits, all customers affected by such suspension will be notified prior thereto by notice through news media or otherwise.

C. The city shall own or operate and maintain a facility to be used for the treatment of sewage deposited in the sewer system. [Prior code § 11.12.030(1), (2).]

13.08.050 Ownership of facilities.

All interceptors, pump stations, valves, fittings, outfall pipes, aeration equipment, and related facilities and appurtenances, except customer service lines, shall be the property of the city, unless otherwise provided by the council by written contract. [Prior code § 11.12.030(3).]

13.08.060 Classes of service.

The classes of service shall be residential or commercial. Residential services shall consist of all services where sewer service is supplied for domestic purposes to a single-family dwelling unit. Commercial services shall consist of all services where sewer service is supplied for a commercial or business establishment, or multidwelling units. If sewer service is supplied to a customer for use in both a single or a multidwelling unit and a commercial or business establishment, or a multidwelling unit, the rate for commercial services shall apply for the combined usage. [Prior code § 11.12.030(4).]

13.08.070 Obedience to rules and regulations.

Each person required to subscribe to sewer collection service shall sign a service form provided by the department, giving the date, location of the premises to be served, class of service, the address for mailing bills and such other information as the department may reasonably require. All persons required to subscribe to sewer collection services shall abide by the rules and regulations established by the city and by the requirements set forth in this chapter, including alterations and amendments which may be made from time to time. [Ord. 94-12S § 6; prior code § 11.12.040(1).]

13.08.080 Credit – Deposits – Assistance.

Each person required to subscribe to sewer collection service shall establish credit with the finance department.

A. *Establishment of Credit.* A utility deposit will be required. A deposit equal to the estimated bill for two (2) months' service, but not less than one hundred dollars (\$100), shall be required.

B. *Deposits.* The deposit is not a payment on account. In the event the person making the deposit is no longer required to subscribe to sewer collection service, the deposit will be applied to the closing bill, and any amount in excess of the closing bill will be refunded to such person.

C. *Forfeiture of Deposit.* If a customer's account becomes delinquent, the deposit shall be applied to the unpaid balance and an additional deposit equal to the estimated bill for two (2) months' service shall be paid within thirty (30) days of the date the original deposit was applied to the delinquent balance.

D. *Assistance.* The city shall provide assistance to any subscriber proving financial need. [Ord. 09-38 § 2; Ord. 07-03 § 2; Ord. 94-12S § 7; Amds. 10 and 12, § 2 to Ord. 85; prior code § 11.12.040(2).]

13.08.090 Changes in service.

A. *Increased Level of Service.* Existing customers in good standing may increase their level of service without an additional deposit due providing the original deposit equals two (2) months of service. Customers who are not in good standing shall be required to pay all outstanding balances before an increased level of service will be provided.

B. *Decreased Level of Service.* Existing customers may decrease their level of service. A reduction in deposit will not be given.

C. *Fees for Changes in Level of Service.*

1. Two (2) changes in level of service per calendar year shall be allowed to a customer in good standing at no charge. Thereafter, a fee of twenty-five dollars (\$25) will be due for any additional changes made. Customers not in good standing will be required to pay twenty-five dollars (\$25) for each change in level of service.
2. Per calendar year, two (2) reconnections after a disconnection shall be given to a customer in good standing at no charge. All reconnections thereafter will be charged a twenty-five dollar (\$25) reconnection fee. Customers not in good standing will be required to pay fifty dollars (\$50) for each reconnection after a disconnection. [Ord. 09-13 § 2; Ord. 02-31 § 3; Amd. 10 to Ord. 85; prior code § 11.12.040(3).]

13.08.100 Extension of service.

A. *Within the City.* Sewer service to areas within the city not presently served with sewers shall be provided only upon authorization of the council.

B. *Outside the City.* Sewer service to areas outside the city shall be provided only at the expense of the customers served. [Prior code § 11.12.050(1), (2).]

13.08.110 Interceptors and appurtenances.

A. *Ownership.* All interceptors and other appurtenances of every kind constituting and used for the sewer system, except customer service lines, shall be the property of the city, and shall be installed by the department or the applicants, in accordance with plans and specifications approved by the department.

B. *Location.* All interceptors and appurtenances constituting and used for the sewer system, except the customer service lines, shall be on rights-of-way, easements or public property. All easements or right-of-way permits secured for the sewer system shall be obtained in the name of the city. [Prior code § 11.12.050(3), (4).]

13.08.120 Service lines.

Customer service lines shall be owned, installed and maintained by the applicant for sewer services. [Prior code § 11.12.060(1).]

13.08.125 Service lines – Charges.

The city will perform maintenance on grinder pumps used for the piped sewer system. The charges will only be assessed if repair is attributed to negligence, as determined by the public works utilities maintenance foreman. At the time the customer receives service to rebuild, repair or replace a grinder pump, the customer will be billed for the following charges in relation to the annual frequency with which a grinder pump is rebuilt, repaired or replaced: If the property that receives the repair or replacement is a multi-dwelling unit, then the person whom the water account's name is in is responsible for the expense.

- | | | |
|----|--|----------|
| A. | First rebuild/repair/replacement
per twelve (12) month period | \$50.00 |
| B. | Second rebuild/repair/
replacement per twelve (12)
month period | \$225.00 |
| C. | Third and all subsequent rebuilds/
repairs/replacements per twelve
(12) month period | \$450.00 |

[Ord. 13-07 § 2; Ord. 09-46 § 2; Ord. 09-36 § 2.]

13.08.130 Service connection – Charge.

At the time the applicant files for sewer service where service has previously existed, or if the applicant is filing for a change in service, class, size, or location, the applicant shall submit with his application a service connection charge which will cover the actual cost to the department of the connection, plus twenty-five (25) percent. [Prior code § 11.12.060(2).]

13.08.140 Service connection – Installation.

Regulations, orders or procedures governing installation of customer service lines shall be promulgated by the department, subject to approval of the council by resolution. All customer service lines and repairs, modifications or disconnections thereof shall be made only on the terms and conditions set forth in the Uniform Plumbing Code (current edition) and such further regulations, orders, or procedures as the council may approve by resolution.

[Prior code § 11.12.060(3).]

13.08.150 Multiple service on one (1) line.

A. The department may, at its option, serve two (2) or more premises or customers with one (1) customer service line; provided, that such joint service customer service lines shall be of such a size to provide a capacity of not less than the combined capacity of individual customer service lines. No customer service line shall be permitted to serve other customers except under written contract approved by the council.

B. The owner of a single parcel of property may apply for and receive as many customer service lines as he and his tenants may require, provided his application or applications meet the requirements of this chapter. [Prior code § 11.12.060(4), (5).]

13.08.160 Holding tanks.

A. All persons required to subscribe to sewer collection services but to whom a sewer is not available shall have sewage collected from their property or residence; provided, that the location, type of holding tank, and access thereto is approved by the department. Quantity and frequency of sewer services shall be determined by regulations or orders of the department and approved by the council by resolution, and the rate charged for such sewage collection services shall be determined by the council by ordinance. Sewage tanks must be a minimum of two hundred (200) gallons above the required water tank size.

B. All sewage holding tanks shall be equipped with an operating, three- (3-) inch, female camlock device. No evacuation service may be provided after October 30, 1999, to a holding tank unless it is equipped with a properly operating, compatible camlock. [Ord. 07-03 § 2; Sub. Ord. 05-08 § 3; Ord. 98-26 § 2; Ord. 98-18 § 2; Ord. 94-12S § 8; prior code § 11.12.060(6).]

13.08.170 Temporary service.

Temporary sewer extensions and sewer connections may be provided by the department for a period not to exceed six (6) months, unless an extension is granted by the department. Cost of connection, deposits, charges for installation and removal of equipment shall be established by the department, subject to approval by the council by ordinance. [Prior code § 11.12.060(7).]

13.08.180 Customer plumbing.

- A. The customer's plumbing, which shall include the sewer extension lines and all plumbing, piping, fixtures and all other appurtenances carrying or intended to carry sewage on property owned or controlled by the customer, shall comply with the plumbing regulations of the city.
- B. Customers shall install a suitable control valve on the sewer extension line at a location approved by the department, the operation of which valve will control the entire sewage supply from the premises served. It will be a violation of this chapter for the customer to operate, cause or permit unauthorized operation of the control valve, except in the case of emergencies.
- C. Customers installing new sewage tanks shall install a camlock compatible with the city's plumbing regulations on the evacuation pipe of the sewage holding tanks. [Ord. 96-30 § 3; prior code § 11.12.060(8).]

13.08.190 Rates.

The manager or the council may introduce an ordinance to increase or decrease the sewer rates by May first (1st) of each year or at any other time in order to charge reasonable sewer rates. The sewer rates shall be available in the city clerk's office for public inspection during regular business hours. [Ord. 04-24 § 3; prior code § 11.12.070.]

13.08.200 Notices.

- A. *To Customers.* Notices from the department to a customer will normally be given in writing, and either mailed to or delivered to the customer at his last known address. Where conditions warrant and in emergencies, the department may notify the customer either by telephone or messenger.
- B. *From Customers.* Notices from customers to the department shall be given by the customer in writing on a city utility form to the utility/finance office or to the utility services foreman of the department duly authorized to receive notices or complaints.
- C. *Notice of Discontinuance for Repairs.* Notices from the department to a customer providing for the discontinuance of service for the purpose of repairs shall be given to a customer in writing twenty-four (24) hours prior to such discontinuance, except in the case of emergencies. [Ord. 02-10 § 4; prior code § 11.12.080.]

13.08.210 Billing.

- A. All bills, except the connection fee, shall be included in the bill for city water service. Customers receiving the sewer service, but who do not receive water service, shall be billed separately. All bills shall be mailed on or before the fifth (5th) day of each month.

- B. Each bill entered shall be due upon receipt. If the bill is not paid by the twenty-fifth (25th) day of the month in which it is mailed, or twenty (20) days after the date the bill is mailed, whichever is later, the account shall be considered delinquent.
- C. If the date upon which a bill would be considered delinquent falls on a day that the city does not conduct business, the bill will become delinquent at the end of the next day that the city conducts business.
- D. Payments sent by mail and postmarked on or before the day that a bill would be considered delinquent will not be considered delinquent.
- E. Allowances for late payments from circumstances that delay normal payment of bills and delays in the mail, such as bad weather, volcanic eruptions or national emergencies, can be made by appropriate city staff.
- F. Customers shall have ninety (90) days beyond the current payment due date for any corrections or adjustments. [Ord. 09-13 § 2; Ord. 02-10 § 4; Ord. 93-38 § 4; Amd. 10 to Ord. 85; prior code § 11.12.090(1), (2).]

13.08.220 Delinquency.

- A. The city shall send a notice of account delinquency to each customer on or after ten (10) days after the account becomes delinquent.
- B. On or before fifteen (15) days after an account becomes delinquent, a notice of delinquency and public nuisance shall be sent to the customer and to the owner of the premises. The notice shall state a date on or after which the premises will be declared a public nuisance if the delinquent account is not paid in full prior thereto. Such date shall not be less than five (5) nor more than fifteen (15) days from the date of the notice. The delivery to the premises served or mailing to the address on record of the customer and of the owner shall be considered a delivery to the customer and to the owner.
- C. If the delinquency has not been cured by the date stated in the notice, the city may declare the premises a public nuisance and proceed to abate said nuisance in accordance with BMC [13.08.241](#).
- D. Interest on delinquent accounts shall be paid at the rate of fifteen (15) percent per annum. Delinquent payments, with interest, shall constitute a lien on real and personal property of the person or entity whose account is delinquent. [Ord. 95-24 § 5; Ord. 94-12S § 9; Amd. 10 to Ord. 85; Ord. 170, 1986; prior code § 11.12.090(3).]

13.08.230 Discontinuance – Customer request.

Each person who is moving from a premises for which they were required to subscribe for sewer service shall give the department written notice of their intention to move from the premises at least two (2) days prior to the date of their move. Said notice shall specify whether the premises will continue to be inhabited following their departure and the name of the owner of the premises. Failure to give the required notice means the person shall remain jointly and severally liable for all sewage removed from the premises until the department receives the

notice required by this section. Upon receipt of the notice required by this section, a bill shall be rendered and such bill shall be payable immediately. In no case will the bill be less than the monthly minimum specified in the current sewer rate schedule for the class or classes of sewer service theretofore furnished. [Ord. 94-12S § 10; prior code § 11.12.100(1).]

13.08.240 Sanitary facilities nuisance declared.

Any building inhabited or owned by any person required to subscribe to sewage collection services for which no subscription for sewage service has been made, or for which delinquent charges for sewage services exist, or whose facilities for the disposal of sewage are not in serviceable working order, or have not been approved by either the city or the state, or whose sewage facilities consist solely of a sanitary can, or whose sewage facilities are unsanitary or dangerous to health or safety shall be and is deemed and declared a common or public nuisance. [Ord. 07-03 § 2; Ord. 94-12S § 11.]

13.08.241 Abatement of nuisance.

Any common or public nuisance as defined by BMC [13.08.240](#) shall be abated as follows:

- A. The owner of the property and an inhabitant of the building shall be given a notice to abate by the city manager, by the police chief or by any of their designees.
- B. The notice shall include:
 1. The address of the property and the name of the record owner;
 2. A short description of the nuisance;
 3. An order to abate the nuisance in a manner acceptable to the city;
 4. A statement that if such abatement is not completed within forty-eight (48) hours of service of the notice, the city is authorized to issue a citation for a violation and impose a fine of up to one hundred dollars (\$100) per day for each day abatement of the nuisance is not completed;
 5. A statement that the city shall provide assistance to any subscriber proving financial need.
- C. Forty-eight (48) hours after service of the notice to abate, the city shall inspect the premises and determine whether the nuisance is still present. If, in the best judgement of the city, the owner or any inhabitant of the premises has not acted to abate the nuisance or their actions to abate have failed, the city shall issue a citation to the owner and any inhabitant of the premises. [Ord. 94-12S § 11.]

13.08.243 Violation.

It is unlawful for any person to continue any violation of which they have received notice beyond the period specified in such notice. Each day for which any violation continues shall be considered a separate violation. [Ord. 94-12S § 11.]

13.08.245 Injunctive relief.

The city may seek injunctive relief to halt a continuing violation of this chapter or to mandate compliance with this chapter or both. [Ord. 94-12S § 11.]

13.08.247 Penalty.

Any person who violates any provision of this chapter shall be subject to a fine of not more than one hundred dollars (\$100). [Ord. 94-12S § 11.]

13.08.260 Access for inspection.

Employees of the department shall have free access at all reasonable hours to any and all parts and structures of the premises from which sewage is carried for the purpose of inspecting connections, the conditions of pipes and fixtures, and the quality and composition of the sewage. The department does not, however, assume the duty of inspecting customer service lines, plumbing and equipment, and shall not be responsible therefor. [Prior code § 11.12.110.]

13.08.270 Liability of city.

The city shall not be liable for any loss or damage of any nature whatsoever caused by any defect in the customer service line or the customer's plumbing or equipment, nor shall the city be liable for loss or damage due to interruption of sewer service. [Prior code § 11.12.120.]

13.08.280 Prohibited substances.

It is unlawful and a violation of this chapter for a customer or any other person to deposit or allow to be placed in the sewer system any of the following materials:

- A. Petroleum, coal tar, vegetable and mineral oils and products, and their derivatives and wastes;
- B. Greases, oils and sludges from service stations, garages, repair shops, machine shops, cleaning establishments or other industries or establishments;

- C. Explosives or flammable liquids and gases;
- D. Acids, alkalis or other corrosive liquids, gases or substances of sufficient strength to damage sewers, manholes, pumping stations or treatment plant units;
- E. Substances which will form deposits or obstructions in the sewage collection system or which, when mixed with sewage, will precipitate material and thus form deposits in the system;
- F. Ashes, cinders, sand, earth, coal, rubbish, or metals of any kind;
- G. Live steam, exhaust steam or water having a temperature above one hundred forty (140) degrees Fahrenheit;
- H. Ground or unground refuse, garbage or waste materials;
- I. Offal from slaughterhouses and fish processing plants;
- J. Dead animals;
- K. Feminine hygiene products, baby wipes and dental floss. [Ord. 09-36 § 2; prior code § 11.12.130(1).]

13.08.290 Unlawful sewage disposal.

It is unlawful for a person to dispose of sewage, liquid waste or human excreta from any premises by any method other than through utilization of the city sewer service or its appointed designee. [Ord. 94-12S § 12; prior code § 11.12.130(2).]

13.08.300 Individual sewer system.

It is unlawful for any person to operate or maintain an individual sewage disposal system, without a state wastewater discharge permit, [18 AAC 72.010](#). [Ord. 94-12S § 13; prior code § 11.12.130(3).]

13.08.310 Surface discharge.

It is unlawful for any person to discharge sewage on the surface of the ground within the city. [Prior code § 11.12.130(4).]

13.08.320 Drains.

It is unlawful for any person to connect drains from roofs, storm sewers, storm drains or drains carrying fluid from excavation sites to the sewer system. [Prior code § 11.12.130(5).]

13.08.330 Illegal connection.

It is unlawful for any person to connect a customer service line to an interceptor without first (1st) making application, paying the connection fee and securing a permit therefor. [Prior code § 11.12.130(6).]

13.08.340 Interference.

It is unlawful for any person to open any manhole or sewage lift stations, enter into or interfere or tamper with any sewer, manhole, sewage lift station, property at the sewage treatment plant or stabilization pond. [Prior code § 11.12.130(7).]

13.08.350 Easement and right-of-way.

Each applicant and customer gives and grants to the city an easement and right-of-way on and across his property for the installation of interceptors and other appurtenances used in connection with a sewer system. [Prior code § 11.12.170.]

13.08.360 Experiments and innovations.

Nothing in this chapter shall be construed to prohibit the use of experimental and/or innovative processes or procedures for waste treatment. The operation of such device, process or procedure shall have the prior written approval of the public works director. After a public hearing of the public works committee, the public works director shall evaluate the advice of the public works committee in considering approving of all such devices, processes and procedures to ensure that they are not in conflict with the health and welfare of the city.

Applications for approval of such devices, processes and procedures shall be made to the public works director and any appeal from a decision of the public works director shall be in accordance with the appeal procedures set out in Chapter [2.45](#) BMC. [Ord. 17-23 § 2; prior code § 11.12.180.]

13.08.370 Suspension of provisions.

No employee of the department is authorized to suspend or alter any of the provisions of this chapter without specific approval or direction of the city council, except in cases of emergency involving the danger of loss of life or property, or which would place the sewer system operation in jeopardy. [Prior code § 11.12.160.]

13.08.380 Administration and enforcement.

This chapter shall be administered and enforced by the city manager. The city council shall have the authority to establish and regulate monthly rates for sewer services pursuant to AS [29.48](#). All rates and other charges adopted by the council shall be by ordinance and available for public inspection during regular business hours at the office of the city clerk. All moneys collected for sewer services will be separately accounted for by the city finance director and used for such purposes and disbursed by the council as it may deem appropriate. The city council may adopt such additional regulations, resolutions, orders, provisions and procedures pertaining to sewer service as it deems proper. [Prior code § 11.12.140.]

The Bethel Municipal Code is current through Ordinance 19-22, passed December 10, 2019.

Disclaimer: The city clerk's office has the official version of the Bethel Municipal Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.cityofbethel.org](http://www.cityofbethel.org)

[Code Publishing Company](#)

Chapter 13.16

UTILITY RATES

Sections:

- 13.16.010 Definitions.**
- 13.16.020 Water service.**
- 13.16.030 Protection from plumbing failure.**
- 13.16.040 Sewage service.**
- 13.16.050 Hauled water/sewer services extra call/haul request.**
- 13.16.060 Prepaid services.**
- 13.16.070 Annual inflation increase.**
- 13.16.080 Segregation of funds.**
- 13.16.090 Holidays.**
- 13.16.100 Allowance for mechanical malfunctions.**
- 13.16.110 Adjustments for nonservice.**
- 13.16.120 Senior citizen credit.**
- 13.16.130 Contractual agreements.**
- 13.16.150 Solid waste collection.**

Prior legislation: Prior code § 11.16.010; Ords. 96-29, 01-09, 04-03, 04-06, 04-28, 09-22, 12-02.

13.16.010 Definitions.

- A. "Hauled Water Zone 1" means E. 1/4 Section 6, E. 1/4 Section 7, E. 1/4 Section 18, T8N, R71W, SM Section 4-5, Section 8-10, Section 15-17, T8N, R71 W., SM, as identified in the hauled water zone map available at the city offices.
- B. "Hauled Water Zone 2" means W. 3/4 Section 6, W. 3/4 Section 7, W. 3/4 Section 18, T8N, R71W, SM, Section 1, Section 11-12, Section 13-14, Section 23-24, R72W, SM, as identified in the hauled water zone map available at the city offices.
- C. "Regular business hours" means the days and hours the city's administrative offices are open to provide general services to the public, excluding weekends and holidays.
- D. "Residential" means a building or group of buildings, containing no more than two (2) separate living quarters all having complete living facilities designed for long-term human habitation. [Ord. 14-12 § 2.]

13.16.020 Water service.

For the providing of residential/commercial water services within the city, the following charges shall be made:

- A. In addition to water usage charges chapter, water customers shall pay eight dollars (\$8) monthly per water subscription for facility charges to fund the cost of water system capital improvements.
- B. Hauled water delivery services for Zone 1, involving the following capacities, frequencies, extra call charges and rates, are:

Zone 1 Hauled Water Rates

Capacity	1 time/ month	2 times/ month	1 time/ week	2 times/ week	3 times/ week	4 times/ week	Extra haul
100	\$16.70	\$29.09	\$57.99	\$111.67	\$165.35	\$219.02	\$56.66
150	\$17.90	\$31.49	\$63.19	\$122.05	\$180.92	\$242.25	\$57.86
200	\$19.10	\$33.88	\$68.38	\$135.88	\$208.18	\$283.34	\$71.43
250	\$20.30	\$36.67	\$75.08	\$153.67	\$235.77	\$321.37	\$74.05
300	\$21.50	\$40.48	\$82.97	\$170.02	\$261.11	\$356.72	\$76.67
350	\$22.69	\$43.94	\$90.17	\$184.90	\$284.24	\$388.16	\$79.28
400	\$23.89	\$47.07	\$96.66	\$198.35	\$305.12	\$416.91	\$81.90
450	\$25.09	\$49.87	\$102.42	\$210.36	\$323.75	\$442.61	\$84.51
500	\$26.29	\$52.28	\$107.52	\$220.91	\$340.14	\$465.22	\$87.13
550	\$28.42	\$58.53	\$120.44	\$247.61	\$381.55	\$522.21	\$89.75
600	\$29.38	\$60.45	\$124.35	\$255.59	\$393.73	\$538.75	\$92.37
650	\$33.27	\$68.57	\$141.25	\$290.68	\$448.34	\$614.18	\$94.98
700	\$34.36	\$70.79	\$145.79	\$299.93	\$406.58	\$633.40	\$97.59
750	\$35.48	\$73.08	\$150.47	\$309.48	\$477.08	\$653.21	\$100.21
800	\$40.81	\$84.29	\$173.79	\$358.05	\$552.79	\$749.30	\$102.83

Zone 1 Hauled Water Rates

Capacity	1 time/ month	2 times/ month	1 time/ week	2 times/ week	3 times/ week	4 times/ week	Extra haul
850	\$42.14	\$86.99	\$179.29	\$369.29	\$569.99	\$781.39	\$105.45
900	\$43.50	\$89.76	\$184.94	\$380.82	\$587.63	\$805.36	\$108.07
1,000	\$46.32	\$95.51	\$196.69	\$404.76	\$624.22	\$855.04	\$113.29
1,200	\$55.45	\$114.54	\$236.29	\$487.04	\$751.42	\$1,015.55	\$123.77
1,400	\$64.58	\$133.56	\$275.89	\$569.33	\$878.63	\$1,176.05	\$134.23
1,500	\$78.52	\$157.04	\$314.08	\$628.15	\$942.23	\$1,256.30	\$139.46
1,750	\$89.84	\$179.67	\$359.35	\$718.69	\$1,078.03	\$1,437.37	\$152.54
2,000	\$101.16	\$202.31	\$404.62	\$809.23	\$1,213.84	\$1,618.44	\$165.63
2,500	\$123.79	\$247.58	\$495.15	\$990.30	\$1,485.45	\$1,980.59	\$210.88
3,000	\$146.42	\$292.85	\$585.69	\$1,171.38	\$1,757.06	\$2,342.74	\$217.97
3,500	\$169.06	\$338.11	\$676.23	\$1,352.45	\$2,028.68	\$2,704.89	\$244.13
4,000	\$194.47	\$390.39	\$783.75	\$1,573.36	\$2,368.82	\$3,170.11	\$331.26
5,000	\$247.58	\$495.15	\$990.31	\$1,980.60	\$2,970.91	\$3,961.19	\$383.59

C. Hauled water delivery services for Zone 2, involving the following capacities, frequencies, extra call charges and rates, are:

Zone 2 Hauled Water Rates

Capacity	1 time/ month	2 times/ month	1 time/ week	2 times/ week	3 times/ week	4 times/ week	Extra haul
100	\$26.69	\$49.07	\$101.28	\$198.25	\$295.22	\$392.18	\$106.61
150	\$27.89	\$51.47	\$106.48	\$208.64	\$310.80	\$412.96	\$107.81
200	\$29.09	\$53.86	\$111.67	\$219.02	\$326.37	\$433.73	\$109.01
250	\$30.29	\$56.26	\$116.86	\$229.41	\$341.95	\$454.50	\$110.21
300	\$31.49	\$58.66	\$122.05	\$239.79	\$357.53	\$475.27	\$111.41
350	\$32.68	\$61.05	\$127.25	\$250.18	\$373.11	\$496.04	\$112.61
400	\$33.88	\$63.45	\$132.44	\$260.56	\$388.69	\$516.81	\$113.80
450	\$35.08	\$65.85	\$137.63	\$270.95	\$404.27	\$537.59	\$115.00
500	\$36.28	\$68.24	\$142.83	\$281.34	\$419.85	\$558.36	\$116.20
550	\$37.48	\$70.64	\$148.02	\$291.72	\$435.43	\$579.13	\$117.40
600	\$38.68	\$73.04	\$153.21	\$302.11	\$451.00	\$599.90	\$118.60
650	\$39.87	\$75.43	\$158.40	\$312.49	\$466.58	\$620.67	\$119.80
700	\$41.07	\$77.83	\$163.60	\$322.88	\$482.16	\$641.44	\$120.99
750	\$42.27	\$80.23	\$168.79	\$333.27	\$497.74	\$662.21	\$122.19
800	\$43.47	\$84.29	\$173.98	\$358.05	\$552.79	\$749.30	\$123.39

Zone 2 Hauled Water Rates

Capacity	1 time/ month	2 times/ month	1 time/ week	2 times/ week	3 times/ week	4 times/ week	Extra haul
850	\$44.67	\$86.99	\$179.29	\$369.29	\$569.99	\$781.39	\$124.59
900	\$45.87	\$89.76	\$184.94	\$380.82	\$587.63	\$805.36	\$125.79
1,000	\$48.26	\$95.51	\$196.69	\$404.76	\$624.22	\$855.04	\$128.18
1,200	\$55.45	\$114.54	\$236.29	\$487.04	\$751.42	\$1,015.55	\$132.98
1,400	\$64.58	\$133.56	\$275.89	\$569.33	\$878.63	\$1,176.05	\$137.77
1,500	\$78.52	\$157.04	\$314.08	\$628.15	\$942.23	\$1,256.30	\$140.17
1,750	\$89.84	\$179.67	\$359.35	\$718.69	\$1,078.03	\$1,437.37	\$152.54
2,000	\$101.16	\$202.31	\$404.62	\$809.23	\$1,213.84	\$1,618.44	\$165.63
2,500	\$123.79	\$247.58	\$495.15	\$990.30	\$1,485.45	\$1,980.59	\$210.88
3,000	\$146.42	\$292.85	\$585.69	\$1,171.38	\$1,757.06	\$2,342.74	\$217.97
3,500	\$169.06	\$338.11	\$676.23	\$1,352.45	\$2,028.68	\$2,704.89	\$244.13
4,000	\$194.47	\$390.39	\$783.75	\$1,573.36	\$2,368.82	\$3,170.11	\$331.26
5,000	\$247.58	\$495.15	\$990.31	\$1,980.60	\$2,970.91	\$3,961.19	\$383.59

D. *Water Delivery Services for Inside Fill.* Customers with inside fill shall be charged by the schedule as set by the outside fill rate, and in addition each customer shall be charged a monthly surcharge of fourteen dollars and sixty-three cents (\$14.63) per month. Each inside fill customer is required to have a waiver of liability on file with the finance department.

E. No new services for deliveries more than two (2) times a week shall be established.

F. *Piped Water Rates.*

1. Residential flat rate: one hundred sixty-six dollars (\$166).

2. Nonresidential metered service per one thousand (1,000) gallons: forty-one dollars and thirty-five cents (\$41.35).

a. All nonresidential customers on piped services shall be metered.

3. Water service picked up at the pump house per approximate gallon: four cents (\$0.04) (approximately one dollar (\$1) per minute). [Ord. 14-12 § 2; Ord. 11-24 § 2; Ord. 10-20 § 2; Ord. 09-43 § 2; Ord. 09-33 § 2; Ord. 09-14 § 3.]

* **Code reviser's note:** Section 3 of Ord. [14-12](#) provides that subsections B, C and F of this section become effective on January 1, 2015.

13.16.030 Protection from plumbing failure.

In cases where a documented plumbing malfunction or breakage occurs for a metered customer, and there is an unusually high water usage, the customer can request a reversal of fees above and beyond an average rate reflecting three (3) months' metered consumption. Such reversal shall be at the discretion of the city administration, if the request is made within forty-five (45) days of the billing date. [Ord. 14-12 § 2; Ord. 11-24 § 2; Ord. 10-20 § 2. Formerly 13.16.025.]

13.16.040 Sewage service.

For the providing of residential/commercial sewage service within the city, the following charges shall be made:

A. In addition to the sewer usage charges under this chapter, sewer customers shall pay eight dollars (\$8) monthly per sewer subscription for facility charges to fund the cost of sewer system capital improvements.

B. Hauled sewer evacuation services, involving the following capacities, frequencies, extra haul charges and rates, are:

Capacity	1 time/ month	2 times/ month	1 time/ week	2 times/ week	3 times/ week	4 times/ week	Extra delivery
100	\$21.36	\$38.04	\$76.96	\$149.24	\$221.51	\$293.79	\$61.30
150	\$22.26	\$39.84	\$80.87	\$157.06	\$233.26	\$309.45	\$62.20
200	\$23.16	\$41.65	\$84.79	\$164.89	\$245.00	\$325.11	\$65.95
250	\$24.07	\$43.46	\$88.70	\$172.72	\$256.74	\$340.76	\$67.20
300	\$24.97	\$45.26	\$92.61	\$180.55	\$268.49	\$356.42	\$68.45
350	\$25.87	\$47.07	\$96.53	\$188.38	\$280.23	\$372.08	\$69.70
400	\$26.78	\$48.88	\$100.44	\$196.21	\$291.97	\$387.73	\$70.95
450	\$27.68	\$50.68	\$104.36	\$204.03	\$303.71	\$403.39	\$72.20
500	\$28.58	\$52.49	\$108.27	\$211.86	\$315.46	\$419.05	\$73.45
550	\$29.49	\$54.30	\$112.19	\$219.69	\$327.20	\$434.71	\$74.68
600	\$30.39	\$56.10	\$116.10	\$227.52	\$338.94	\$450.36	\$75.94
650	\$31.29	\$57.91	\$120.01	\$235.35	\$350.68	\$466.02	\$77.19
700	\$32.20	\$59.72	\$123.93	\$243.18	\$362.43	\$481.68	\$78.43
750	\$33.10	\$61.52	\$127.84	\$251.01	\$374.17	\$497.33	\$79.68
800	\$34.00	\$63.33	\$131.76	\$258.83	\$385.91	\$512.99	\$80.93
850	\$34.91	\$65.14	\$135.67	\$266.66	\$397.65	\$528.65	\$82.17

Capacity	1 time/ month	2 times/ month	1 time/ week	2 times/ week	3 times/ week	4 times/ week	Extra delivery
900	\$35.81	\$66.94	\$139.58	\$274.49	\$409.40	\$544.30	\$83.42
1,000	\$37.62	\$70.56	\$147.41	\$290.15	\$432.88	\$575.62	\$85.92
1,200	\$41.23	\$77.78	\$163.07	\$321.46	\$479.85	\$638.24	\$90.91
1,400	\$44.84	\$85.01	\$178.73	\$352.78	\$526.82	\$700.87	\$95.90
1,500	\$46.65	\$88.62	\$186.56	\$368.43	\$550.31	\$732.19	\$98.40
1,750	\$51.17	\$97.65	\$206.13	\$407.57	\$609.02	\$810.47	\$104.63
2,000	\$55.68	\$106.69	\$225.70	\$446.72	\$667.74	\$888.75	\$110.88
2,500	\$64.72	\$124.75	\$264.84	\$525.00	\$785.16	\$1,045.32	\$123.35
3,000	\$73.75	\$142.82	\$303.98	\$603.29	\$902.59	\$1,201.89	\$135.83
3,500	\$82.78	\$161.93	\$343.12	\$681.57	\$1,020.02	\$1,358.46	\$147.40
4,000	\$106.69	\$208.70	\$446.72	\$888.75	\$1,330.79	\$1,772.83	\$220.85
5,000	\$124.75	\$244.83	\$525.00	\$1,045.32	\$1,565.65	\$2,085.97	\$245.80
6,000	\$142.82	\$280.96	\$603.29	\$1,201.89	\$1,800.50	\$2,399.11	\$227.38
7,000	\$160.88	\$317.09	\$681.57	\$1,358.46	\$2,035.35	\$2,712.24	\$245.44
12,000	\$266.09	\$527.49	\$1,137.44	\$2,270.21	\$3,402.97	\$4,535.73	\$395.27

- C. No new services for evacuation more than two (2) times a week will be established.
- D. *Piped Sewer Service.*
 - 1. Residential flat rate (metered and nonmetered service): forty-seven dollars (\$47).
 - 2. Nonresidential metered service per one thousand (1,000) gallons: seventeen dollars and forty-nine cents (\$17.49).
 - a. Any nonresidential customer on piped services shall be charged the meter rate. [Ord. 14-12 § 2; Ord. 11-24 § 2; Ord. 10-20 § 2; Ord. 09-43 § 2; Ord. 09-14 § 3. Formerly 13.16.030.]

13.16.050 Hauled water/sewer services extra call/haul request.

- A. Any hauled water customer may request an extra call for water delivery on a form provided by the finance department indicating the number of gallons of water requested. Each extra call for water delivery will have a corresponding extra haul for sewer evacuation at the rate corresponding to the number of gallons requested for the extra call for water, to be paid at the same time as the extra call for water.
- B. Hauled services extra call after regular business hours shall be the corresponding rate listed in BMC [13.16.020\(B\)](#) or 13.16.030(B) depending on the type of service and the zone, plus one hundred fifty dollars (\$150). [Ord. 14-12 § 2.]

13.16.060 Prepaid services.

- A. Any person or entity may at any time, without regard to subscription to services, status of an account or indebtedness to the city, receive water or sewer service by prepaying.
- B. The charge for prepaid services will be the applicable extra call fee.
- C. The city can refuse service under this section if the customer does not have a suitable tank or reasonable access. [Ord. 14-12 § 2; Ord. 09-29 § 2. Formerly 13.16.035.]

13.16.070 Annual inflation increase.

Water and sewer rates adopted under this chapter shall be increased on July first (1st) of each year by three (3) percent unless the council determines that all water-sewer costs are being fully met and an increase is no longer necessary. [Ord. 17-05 § 2; Ord. 14-12 § 2.]

13.16.080 Segregation of funds.

The monthly facility charge assessed to all water and/or sewer users shall be set aside into a separate interest bearing account to be levied as matching funds for grants, loans or used on needed capital improvements to the piped utility system. Withdrawals from the segregated fund can only occur with a majority vote of the council.

[Ord. 14-12 § 2.]

13.16.090 Holidays.

The monthly residential/commercial rates charges for the collection of garbage, rubbish and waste material, delivery of water and removal of sewage within the city shall not include providing such services on or during officially recognized city holidays as described in the city's personnel rules. [Ord. 14-12 § 2; Modification 1 of Ord. 85 § 4(1), 1979; prior code § 11.16.040(1). Formerly 13.16.040.]

13.16.100 Allowance for mechanical malfunctions.

The monthly residential/commercial rates charged for the collection of garbage, rubbish and waste material, delivery of water and removal of sewage within the city are also established on the basis of three (3) days per year for garbage service, three (3) days per year for water service and three (3) days per year for sewer service which may not be implemented because of mechanical malfunctions experienced by city-owned vehicles engaged in providing the utility services described in this section. [Ord. 14-12 § 2; Modification 1 of Ord. 85 § 4(2), 1979; prior code § 11.16.040(2). Formerly 13.16.050.]

13.16.110 Adjustments for nonservice.

Customers who do not receive residential/commercial garbage, water or sewer services four (4) or more times a year in each of the utility service areas mentioned in this chapter, excluding officially recognized city holidays, physical or other impediments created by the customer to all residential/commercial garbage, water or sewer areas (e.g., locked doors, the presence of animals) and the three (3) days per year per utility service area which may not be implemented because of mechanical malfunctions experienced by city-owned vehicles engaged in providing the utility services described in this section, may request and shall be granted by the city an adjustment to their utility bills as supported by utility records maintained by the city's public works department and finance department. Such requests by a utility customer shall be made to the city's finance department within thirty (30) days after utility bills are mailed by the city. If a utility customer makes a request for an adjustment to the utility bill after the thirty- (30-) day time period, such request will be considered invalid by the city. [Ord. 14-12 § 2; Modification 1 of Ord. 85 § 4(3), 1979; prior code § 11.16.040(3). Formerly 13.16.060.]

13.16.120 Senior citizen credit.

- A. Any Bethel citizen at least sixty-five (65) years of age residing in their own household shall receive a twenty-five-dollar (\$25) monthly utility credit, if they are the primary source of income, after making application for such at the city utilities office.
- B. All other Bethel citizens at least sixty-five (65) years of age that do not meet the conditions of subsection [A](#) of this section shall receive up to a ten-dollar (\$10) monthly utility credit after making application for such to the city utilities office.
- C. Each residential unit shall be limited to one (1) credit application. [Ord. 14-12 § 2; Modification 2 of Ord. 85, 1980; prior code § 11.16.080. Formerly 13.16.070.]

13.16.130 Contractual agreements.

The city manager shall have the power and authority to enter into contractual arrangements with any person for the provision of any of the services described in this chapter at rates or terms different from those set out in this chapter, subject to the approval of the city council. [Ord. 14-12 § 2; Modification 1 of Ord. 85 § 5, 1979; prior code § 11.16.050. Formerly 13.16.090.]

13.16.150 Solid waste collection.

For the collection, removal and disposal of residential/nonresidential/commercial garbage, rubbish and waste materials within the city, the following charges shall be made:

- A. Residential/churches/nonresidential/commercial scheduled rates:

1. Residential and church service:

Frequency of Service	Rate
Monthly flat rate	\$15.00

2. Nonresidential service:

Frequency of Service	Rate
Monthly flat rate	\$67.00

3. Commercial service:

Frequency of Service	Rate
Four-yard dumpster	\$59.00/haul
Six-yard dumpster	\$66.00/haul
Eight-yard dumpster	\$74.00/haul
Commercial monthly flat rate without dumpster	\$66.00

B. Residential/commercial on-call rates:

Residential services	\$13.06 per call
Commercial services	\$66.00 per call

C. Public use of the municipal landfill:

Frequency of Service	Rate
Four cubic yards or less per day	Free
More than four cubic yards	\$10.00 per cubic yard

The landfill, subject to approval by the city council, shall establish and may periodically adjust additional rates, charges, and fees for the use of the landfill, including, but not limited to, rates, charges and fees for dumping oil, glycol, and oversized items. [Ord. 19-22 § 2, 2019; Ord. 12-02 § 2; Ord. 09-22 § 2; Ord. 09-14 § 2; Ord. 04-28 § 2; Ord. 04-06 § 5; Ord. 04-03 § 5; Ord. 01-09 § 9; Ord. 96-29 § 3; Modification 1 of Ord. 85 § 1, 1979; prior code § 11.16.010.]

* **Code reviser's note:** This section restores the solid waste collection provisions formerly in Section [13.16.010](#) that were inadvertently omitted by the amendments of Ord. [14-12](#) when it added a new Section [13.16.010](#) concerning definitions.

The Bethel Municipal Code is current through Ordinance 19-22, passed December 10, 2019.

Disclaimer: The city clerk's office has the official version of the Bethel Municipal Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.cityofbethel.org](http://www.cityofbethel.org)

[Code Publishing Company](#)