

Introduced by: Mayor Johnson  
Date: July 14, 2015  
Public Hearing: July 28, 2015  
Action: Adopted

Vote:

Yes:	No:
Best Carrington DeVries Hanson Johnson	

CITY OF PALMER, ALASKA

**Ordinance No. 15-022**

**An Ordinance of the Palmer City Council Amending Palmer Municipal Code Sections 2.40.010 Appointment, 3.16.270 Refund of Sales Tax – Interest, 4.60.030 Travel Approval Procedures, and 5.04.180 Appeals to Superior Court to Reflect the Director of Finance Title**

THE CITY OF PALMER, ALASKA ORDAINS:

Section 1. Classification. This ordinance shall be permanent in nature and shall be incorporated into the Palmer Municipal Code.

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

Section 3. Palmer Municipal Code section 2.04.010 is hereby amended to read as follows (new language is underlined and deleted language is stricken):

**2.04.010 Definition and Appointment.**

- A. The director of finance includes the titles City Fiscal Agent and Chief Financial Officer.
- B. The director of finance shall be appointed by the city manager and serve at the pleasure of the city manager.

Section 4. Palmer Municipal Code section 3.16.270 is hereby amended to read as follows (new language is underlined and deleted language is stricken):

**3.16.270 Refund of sales tax – Interest.**

- A. If, through error or otherwise, a taxpayer pays to the city sales taxes to which the city is not entitled by law, the taxpayer may, within one year from the due date of the tax, apply in writing to the city director of finance administration for a refund.
- B. If the application for refund of tax, and where applicable interest at eight percent per annum as well, does not exceed in the aggregate \$500.00, the city director of finance administration may, upon approval by the city attorney and an audit of the applicant's account, refund to the applicant the said tax, and where applicable, interest as well.

- C. If the city director of ~~finance administration~~ determines a refund is not due or is not due in the amount claimed, then the taxpayer may appeal to the city manager within 30 days as provided in PMC 3.16.280.
- D. 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 PMC 3.16.280 as conditions precedent to bringing a suit to recover said taxes. Any person who has not timely availed himself 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.
- E. Any claim for refund shall be filed with the city director of ~~finance administration~~ within one year from the date of payment of the tax. The failure to file a claim for refund within the time allowed shall forever bar the claim.

Section 5. Palmer Municipal Code section 4.60.030 is hereby amended to read as follows (new language is underlined and deleted language is stricken):

**4.60.030 Travel approval procedures.**

- A. A travel authorization form shall be completed by the traveler immediately upon determining travel is required.
- B. The traveler shall submit the completed travel authorization form and any additional written justification to the appropriate department director.
- C. A copy of the approved travel authorization form including any written justification shall be forwarded to the department of ~~finance administration~~ by the department director.

Section 6. Palmer Municipal Code section 5.04.180 is hereby amended to read as follows (new language is underlined and deleted language is stricken):

**5.04.180 Appeals to superior court.**

- A. A licensee may appeal a decision made pursuant to PMC 5.04.170 not later than 30 days following the date of written notice of the decision from the city manager. Failure to appeal a decision made pursuant to PMC 5.04.170 within 30 days of the date of notice constitutes a waiver of his or her appeal rights and the city manager's decision becomes final.
- B. Appeals from the written decision of the hearing officer shall be made to the superior court for the state of Alaska, in Palmer, Alaska. The hearing before the superior court shall be treated as an administrative appeal heard solely on the record and shall be governed by Part VI of the Alaska Court Rules of Appellate Procedure (Superior Court as an Appellate Court), as amended.
- C. A licensee bringing an appeal under this section shall be responsible for the costs to prepare a transcript and record of the hearing conducted in accordance with PMC 5.04.170. Upon receipt of a notice of appeal, the director of ~~finance administration~~ shall estimate the cost of preparing the transcript of the hearing and compiling the record on appeal. The licensee shall deposit the estimated costs for preparation of the transcript and record with the director in advance of preparation of the transcript and record. The director shall refund any excess deposit or charge to the business owner for costs exceeding the deposit.

Section 7. Effective Date. Ordinance No. 15-022 shall take effect upon adoption by the City of Palmer City Council.

Passed and approved this twenty-eighth day of July, 2015.

  
DeLena Goodwin Johnson, Mayor

  
Janette M. Bower, MMC, City Clerk