- (f) The manager shall release the final decision after the hearing or upon failure of the person to timely request a hearing. The decision shall be issued within 20 days of the hearing, unless otherwise noted in code. A decision takes effect immediately.
- (g) A final decision may be appealed to the Assembly as designated in code or superior court in accordance with the Alaska Rules of Appellate Procedure.

Section 3. Amendment of Chapter. Chapter 19.02, Board of appeals, is amended as follows:

19.02.010.1 Created; membership.

In order to determine the appropriateness of orders, decisions and determinations made by the building official or fire chief concerning the application and interpretation of the codes, there is created a board of appeals consisting of seven members. Members shall be appointed by the assembly on the basis of their general building construction expertise. General building construction expertise may include, but is not limited to, knowledge, experience, or training relating to building construction, plumbing, mechanical, electrical, property maintenance, fire safety or other similar fields. Members of the board of appeals shall be appointed by the assembly for three year staggered terms. The board of appeals shall elect from its membership a chair and a vice chair and shall adopt reasonable rules for the conduct of its proceedings. The City and Borough shall provide secretarial and other staff support required by the board of appeals.

(Serial No. 2009-16(b), § 2, 9-21-2009; Ord. No. 2012-34, § 2, 8-27-2012)

19.02.010.2 Appeals.

Appeals shall be conducted in accordance with the adopted rules of procedure and must be filed within 20 days after the day the decision, notice or order was served, except that if the

order appealed from relates to a building or structure which has been determined by the building official to be in such condition as to make it immediately dangerous to life, limb, property or safety of the occupants, the public, or adjacent property and is ordered vacated and is posted in accordance with the applicable section of the International Property Maintenance Code as adopted, such appeal must be filed within ten days from the date of the service of notice and order of the building official. Appeals will be heard by a hearing officer under CBJC 01.50.270.

(Serial No. 2009-16(b), § 2, 9-21-2009; Ord. No. 2012-34, § 2, 8-27-2012)

19.02.010.3 Limitations of authority.

An application for appeal shall be based on a claim that the true intent of the building codes or the rules legally adopted thereunder have been incorrectly interpreted, the provisions of these codes do not fully apply, or an equally good or better form of construction is proposed. The hearing officer board of appeals shall not be empowered to waive requirements of the building codes.

All variance requests to IRC 323.3.1 through 323.3.5 and IBC 1612 shall be heard by the Planning Commission, under procedures established per 49.70.410.

(Serial No. 2009-16(b), § 2, 9-21-2009; Serial No. 2021-19, § 11, 8-2-2021, eff. 9-1-2021)

Section 4. Amendment of Section. CBJC 19.01.119, Adoption of new international, national and uniform codes; procedures, is amended as follows:

19.01.119 Adoption of new international, national and uniform codes; procedures.

Upon the publication of new or updated versions of the international, national and uniform codes adopted under this title, the building code advisory committee, with the assistance of the

building official and the fire chief, shall review the new codes and proposed changes. It is the policy of the assembly to adopt international, national and uniform codes under this title with a minimum of changes. Changes proposed should be justified primarily on the basis of conditions in the City and Borough that require additional consideration. Prior to proposing adoption of new codes and changes thereto, the building code advisory committee, with the assistance of the building official and the fire chief, shall conduct a public hearing on the proposed code and changes. After the hearing, the The manager shall present an ordinance for the adoption of the new code and changes recommended by the building code advisory committee. The building official shall include with the ordinance a synopsis of the comments presented at the public hearing.

(Serial No. 2009-16(b), § 2, 9-21-2009)

Section 5. Repeal of Section. CBJC 53.50.061, Bidding review board, is repealed in its entirety.

53.50.061 Bidding review board.

There is established a bidding review board. The bidding review board shall consist of five persons appointed by the assembly. To the extent possible, one of the members shall be an attorney licensed to practice law in the state. The members of the bidding review board shall serve three year terms. The bidding review board shall adopt written rules of procedure for the purpose of ensuring the expeditious resolution of protests. No member of the bidding review board who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply:

- (1) If there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee, or
- (2) To qualified board members serving in board seats for which a specific occupation or expertise is set forth by ordinance.
- (b) The bidding review board shall hear protests as provided in this chapter and may perform such other related duties as the manager or assembly may, from time to time, request.

(Serial No. 93-11am, § 11, 1993; Serial No. 99-03, § 3, 1999; Serial No. 2004-08, § 7, 3-22-2004)

Section 6. Amendment of Section. CBJC 53.50.062, Protests, is amended as follows:

53.50.062 Protests.

(c) A written protest shall be filed with the purchasing officer within five working days after posting of notice of apparent low bidder or successful proposer.

(g) The purchasing officer shall issue a written response to the protestor within ten working days of the date the protest is filed. If multiple protests have been filed, they may be consolidated for purposes of the response. Copies of the response shall be provided to any other protestor requesting one. The response may include an amendment of all or any part of the recommended award. The manager may, upon written request of the

- purchasing officer, for good cause shown, extend the date for the purchasing officer's response for such additional period as may be necessary.
- (h) A protestor aggrieved by the purchasing officer's response pursuant to subsection (g) of this section may request review by a hearing officer the bidding review board.
- (i) The protestor may seek review of the purchasing officer's response by providing written notice of intent to request review. The protestor shall notify the purchasing officer of the intent to request review by 4:30 p.m. Alaska time the working day following issuance of the purchasing officer's response. Late notices shall not be considered.
- (j) A written request for review shall be filed within five working days after the response is issued by the purchasing officer. The notice of intent to request review and the written request for review shall be in the same form as provided in subsections (b), (c), and (d) of this section.
- (k)(j) Upon receipt of a timely and complete request for review of the purchasing officer's response, the matter shall be forwarded to the hearing officer under CBJC 01.50.270 bidding review board and a hearing date shall be established. Once the hearing date has been established, all bidders or proposers shall be notified of the hearing in writing.
- (l)(k) The hearing officer bidding review board shall conduct a hearing and issue a recommendation within seven calendar days of the date the referral is made to the board. The hearing officer bidding review board may, by written notice to all bidders or proposers, extend this seven-day period to a maximum of 30 days. Hearings shall be conducted informally, with due regard for the rights of the parties involved. Hearings shall be recorded.

(m) (l) The hearing officer's bidding review board's recommendation shall be based on the provisions of this Code interpreted in light of applicable state case law and generally accepted principles of government purchasing as set forth in standard treatises, decisions of the United States Comptroller General, and similar authorities. The recommendation shall contain findings of fact and conclusions of law.

(n) (m) The recommendation:

- (4) Shall be forwarded to the manager, or assembly <u>if the bid amount is over</u>

 \$750,000.00 as appropriate, for consideration in the award of the contract.
- (o)(n) The protest procedures established by this section, may be adapted for a procurement as necessary to maintain eligibility for state or federal funding for that procurement, provided that no such adaptation may authorize the board to grant a form of relief prohibited by subsection (m)(3) of this section.

(Serial No. 93-11am, § 12, 1993; Serial No. 95-20, § 2, 1995; Serial No. 96-31, § 5, 1996; Serial No. 97-11, § 2, 1997; Serial No. 99-03, § 4, 1999; Serial No. 2001-38, § 2, 7-2-2001; Serial No. 2019-43, § 2, 11-25-2019, eff. 12-25-2019)

Section 7. Amendment of Section. CBJC 69.05.104, Protest of tax, is amended as follows:

69.05.104 Protest of tax.

(b) If the seller or a transportation network company that has collected or remitted sales tax on behalf of a transportation network company driver protests liability for sales tax,

penalties, or interest, the seller or transportation network company shall pay the tax, penalties, and interest under a written protest filed before or with the payment and setting forth the basis for the protest. No appeal <u>under CBJC 01.50.270 from the sales tax board of appeals</u> nor any action for a refund may be filed or maintained nor may a defense to nonpayment be maintained in a civil action unless the amount in dispute has been paid under protest as provided in this subsection. A protest accompanying a payment shall be deemed waived unless the protestor files an appeal under this chapter pursuant to and within 90 days of the protest.

- (c) An appeal <u>under CBJC 01.50.270</u> from the sales tax board of appeals or an action for a refund may be filed, maintained, or both without the payment under protest otherwise required by subsection (b) of this section:
 - (1) Upon a finding by the director of finance that:
 - (A) The seller or the transportation network company on behalf of the transportation network company driver has registered for the sales tax and filed returns according to the schedule specified in this chapter;
 - (B) The contested liability arises from an audit finding;
 - (C) The contested liability is not of a kind regularly remitted by similarly situated sellers; and
 - (2) Subject to the requirement that if the appeal or action for refund is denied, interest, but not penalty, shall be charged notwithstanding relief under this subsection.

(Serial No. 83-66, § 13, 1983; Serial No. 85-44, § 7, 1985; Serial No. 2001-04am, § 2, 2-26-2001; Serial No. 2018-38(b)(am), § 10, 9-17-2018, eff. 10-18-2018)

Section 8. Amendment of Section. CBJC 69.05.180, Appeals, is amended as follows:

69.05.180 Appeals.

- (a) Informal appeal. For controversies involving taxable sales, sales taxes, penalties and interest not exceeding \$500.00, or involving procedures implemented by the treasurer, an appeal by a financially aggrieved taxpayer or merchant shall be directed to the treasurer. The treasurer shall advise the appellant of a date certain for a hearing and shall informally review the appeal claim, make written findings and state reasons for the decision. The decisions shall be maintained and indexed by the treasurer for review by the public. The appellant may appeal the decision of the treasurer to a hearing officer the board of appeals within 15 days after receipt of the written decision of the treasurer and failure of the appellant to so appeal shall be deemed to be a waiver of any right to appeal such decision.
- (b) <u>Hearing officer</u> Board of appeals.
 - (1) In order to provide an appeal mechanism for controversies involving taxable sales, sales taxes, penalties and interest, and exceeding \$500.00, and in order to hear appeals from decisions of the manager as provided under subsection (a) of this section, a hearing officer will be appointed, under CBJC 01.50.270, to hear controversies, there is established a board of appeals which shall consist of five members appointed by the assembly for staggered three year terms. To the extent possible, one member of the board of appeals shall be a certified public accountant, one member shall be licensed to practice law in the state, and the remainder shall be members of the general public. The board of appeals shall

elect from its membership a chair, a vice chair and a secretary. Three members of the board of appeals shall constitute a quorum for the transaction of business.

The City and Borough shall provide secretarial and other staff support required by the board of appeals.

No member of the sales tax board who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply:

- (A) If there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee, or
- (B) To qualified board members serving in board seats for which a specific occupation or expertise is set forth by ordinance.
- than 60 days after the protest is filed. Decisions of the hearing officer board of appeals shall be in writing and shall be maintained and indexed by the manager for review by the public. Records and proceedings before the hearing officer board of appeals are public, except that the hearing officer board may deliberate in closed session. The hearing officer sauthority in its review of sales tax appeals includes the authority to recommend, in writing, that the manager compromise and abate penalties and interest, and to recommend, in writing, that the manager negotiate and enter into payment plans for delinquent sales taxes, penalties and interest.

1	
2	(3) Hearings shall be conducted informally, with due regard for the rights of the
3	parties involved. Hearings shall be recorded. The board of appeals shall adopt
4	rules of procedure governing sales tax appeals and proceedings before the board
5	of appeals which rules shall become effective upon adoption, or such later date a
6 7	the board may specify. Rules adopted by the board of appeals may not be
8	inconsistent with this chapter. Upon adoption by the board of appeals, the rules
9	and all additions and changes thereto shall be submitted to the assembly. The
10	assembly may, by motion or resolution, modify any rules adopted by the board o
11	appeals.
12	(c) Review by assembly. Any party to an appeal proceeding in this chapter shall have a
13	right to review by the assembly in accordance with chapter 01.50 of this Code.
14	(Serial No. 85-72, § 2, 1985; Serial No. 86-73, § 3, 1986; Serial No. 96-32, § 4, 1996; Serial No.
15 16	2001-04am, § 3, 2-26-2001; Serial No. 2002-13, § 2, 4-15-2002; Serial No. 2004-08, § 9, 3-22-
17	2004)
18	Section 9. Effective Date. This ordinance shall be effective 30 days after its
19	adoption.
20	Adopted this day of, 2025.
21	Adopted tills day of, 2020.
22	
23	Beth A. Weldon, Mayor Attest:
24	110000.
25	Elizabeth J. McEwen, Municipal Clerk
	Enzabem 6. McEwen, Municipal Cierk