



# 11A3

## Haines Borough Assembly Agenda Bill

Agenda Bill No.: 24-1358

Assembly Meeting Date: 02/27/24

### Business Item Description:

Subject: Filing suit to Collect past due sales tax from  
Salmon Run Fishing Lodge, LLC

Originator:

Originating Department:

Date Submitted:  
2/22/24

### Attachments:

1. Resolution 24-02-1098
2. Notice of Claim of Municipal Tax Lien

### Full Title/Motion:

Motion: Adopt Resolution 24-02-1098

### Administrative Recommendation:

### Fiscal Impact:

Expenditure Required	Amount Budgeted	Appropriation Required	Projected Impact to Future Operating Budgets
\$	\$	\$	N/A

### Comprehensive Plan Consistency Review:

Comp Plan Goals/Objectives:

Consistent: ☒ Yes ☐ No

### Summary Statement:

Salmon Run Fishing Lodge, LLC in Excursion Inlet is delinquent in remitting and reporting sales tax. The borough seeks authorizing to engage the Borough Attorney to file a lawsuit against them to collect monies owed to the Haines Borough.

### Referral:

Referred to:

Referral Date:

Recommendation:

Meeting Date:

### Assembly Action:

Meeting Date(s): 2/27/24

Public Hearing Date(s): 2/27/24

Postponed to Date:

**A Resolution of the Haines Borough Authorizing the Borough Attorney to File Suit to Collect Past Due Sales Tax from Salmon Run Fishing Lodge, LLC in Excursion Inlet.**

**WHEREAS**, the Haines Borough requires persons making sales, charging rents or providing services within the Borough to collect and remit sales tax and to file monthly sales tax returns; and

**WHEREAS**, Salmon Run Fishing Lodge, LLC in Excursion Inlet has failed to timely report and remit sales tax as required by Haines Borough Code Sections 3.80.080 and 3.80.090; and

**WHEREAS**, the Haines Borough sent a letter to Salmon Run Fishing Lodge, LLC reminding them of their obligation to file tax returns and remit sales tax on a timely basis and informing them of the date by which the fact of the delinquency would be reported in the Chilkat Valley News and the steps to be taken in order to avoid publication of the business name in the Chilkat Valley News; and

**WHEREAS**, the Haines Borough sent a letter by certified mail to Salmon Run Fishing Lodge, LLC following the third month of its delinquency reminding them of its obligation to file tax returns and remit sales tax on a timely basis and informing them that if it failed to report and remit tax owed a tax assessment would be made and more than fourteen (14) days has passed since the date of this mailing; and

**WHEREAS**, the Haines Borough sent by certified mail to Salmon Run Fishing Lodge, LLC a copy of a sales tax assessment prepared after its failure to respond to earlier requests for filing tax returns and remitting payment informing them that payment in full of the amount of the assessment must be made within fourteen (14) business days to avoid court action and more than fourteen (14) days has passed since the date of this mailing; and

**WHEREAS**, no response to said written demands and assessment or payment of sales tax under protest or otherwise has been received from Salmon Run Fishing Lodge, LLC; and

**WHEREAS**, the jurisdictional limit of the District Courts of Alaska for recovery of debts owed using the small claims procedure is a maximum amount of ten thousand dollars (\$10,000);

**WHEREAS**, the Haines Borough has caused a Notice of Claim of Municipal Tax Lien to be filed against the delinquent taxpayer, Menco Jeff Copinga, Salmon Run Fishing Lodge, LLC on August 22, 2023 in the amount of Borough sales tax owed, plus penalties, interest and processing fee, in the amount of \$159,719.53 as of August 15, 2023; and

**WHEREAS**, Salmon Run Fishing Lodge, LLC has failed to obtain a Borough business license as required by HBC 5.02.010(A),

**NOW, THEREFORE BE IT RESOLVED**, that the Haines Borough Assembly authorizes the Borough Attorney to file suit against Salmon Run Fishing Lodge, LLC and Menco Jeff Copinga and any other person legally responsible for payment of the past due sales tax to recover the past due tax, penalty and interest, obtain an injunction ordering compliance with the Borough's business license ordinance and sales tax ordinance and all other damages or relief to which the Borough may be entitled.

Haines Borough  
Resolution No. 24-02-1098  
Page 2 of 2

Adopted by a duly-constituted quorum of the Haines Borough Assembly on this 27th day of February, 2024.

---

Thomas C. Morphet, Mayor

Attest:

---

Alekka Fullerton, MMC, Borough Clerk

RECORD IN THE HAINES RECORDING DISTRICT

NOTICE OF CLAIM OF MUNICIPAL TAX LIEN

PLEASE TAKE NOTICE that the Haines Borough, P. O. Box 1209, Haines, AK 99827, hereby gives notice of a claim of lien for unpaid Borough sales tax, plus penalties and interest.

NAME OF DELINQUENT TAXPAYER: Menco Jeff Copinga  
Salmon Run Fishing Lodge, LLC  
(Lot 2, BlkC Duncan's Camp Sub.  
Plat 97-57)

ADDRESS OF DELINQUENT TAXPAYER: PO Box 1195  
Haines, AK 99827


The following amounts are delinquent for the tax periods between June 1, 2017, through September 30, 2022:

PRINCIPAL AMOUNT OF TAX DUE AND OWING:	\$ 96,624.00
INTEREST ACCRUED: (as of <u>5/31/23</u> )	\$ 38,914.53
PENALTIES ACCRUED: (as of <u>5/31/23</u> )	\$ 24,156.00
PROCESSING FEE: (as of <u>8/15/23</u> )	\$ 25.00
TOTAL AMOUNT OF LIEN: (as of <u>8/15/23</u> )	\$ 159,719.53

THIS LIEN IS ASSERTED AGAINST ALL REAL AND PERSONAL PROPERTY OF THE ABOVE-NAMED DELINQUENT TAXPAYER. Additional interest continues to accrue at the rate of fifteen percent (15%) per annum after May 31, 2023.

DATED this 15 day of August, 2023.

HAINES BOROUGH

  
BY: JILA STUART  
ITS: Chief Fiscal Officer

STATE OF ALASKA )  
 ) ss.  
FIRST JUDICIAL DISTRICT )

On this 15<sup>th</sup> day of August, 2023, before a Notary Public commissioned for the State of Alaska, personally appeared Jila Stuart, known to me to be the Chief Fiscal Officer for the Haines Borough, and acknowledge this instrument to be the free and voluntary act and deed of the Haines Borough for the uses and purposes herein mentioned, and on oath stated that he was authorized to execute this instrument on the Borough's behalf.



Tina Olsen  
Notary Public for Alaska  
My commission expires: 6/15/2027

**After recording, return to:**  
Chandler, Falconer, Munson & Cacciola, LLP  
911 W. 8<sup>th</sup> Avenue, Suite 302  
Anchorage, AK 99501