

## **MEMORANDUM**

DATE: March 24, 2023

FROM: Bryant Hammond, City Clerk

TO: Mayor and Nome Common Council

SUBJECT: Write off Balance for Personal/Business Property Account 50482

Mr. Yager stored a container at the Port in 2015 and 2016, making payments for both the storage fees and personal/business property taxes in those years. The 20' container was valued at \$2,500. He did not make payments for personal property tax after 2016. In June 2019, the Clerk's Office received a response to a mailed tax bill saying that he no longer owned the property in question. We explained that since he did not appeal within the time allotted and that the tax roll was certified for the year. A copy of his letter was filed for changes to the 2020 tax roll, where the value was reduced to 0\$. However, he did not pay the disputed taxes for 2017, 2018, and 2019. He was given the option of writing to the Council to request forgiveness. To my knowledge, he has not done so; rather he has called the Port and the Clerk's Office several times asking for forgiveness. Suspecting a letter will not be forthcoming, this memo is an attempt to clean up the account.

Since being billed, account 50482 has accumulated \$117.12 in taxes, penalty and interest. This is a similar amount that has been forgiven for Port users that have written asking for forgiveness in the past.

The Clerk's Office asks the Common Council to settle the question of forgiveness on this account – shall the Clerk's Office write off the accumulated taxes, penalty and interest on account 50482?

Thank you.