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Subject: Taxable Personal and Business Property
Date: Thursday, December 28, 2023 6:40:00 PM
Attachments: [image001.png](#)
[2024 Personal Business Property Declaration form.pdf](#)

Hi all,

I encountered what I assume is a rare circumstance; my first time dealing with the matter.

A man passing through Nome by sailboat, harbored/stored at Port from fall of 22' to summer of 23'. Taxed **personal property tax** on the sailboat. Owner states the sailboat is for personal use, non-commercial activity. Without proof to say otherwise, it would seem personal use would be accurate? Port may be best to verify details provided by their occupants, personal versus commercial usage/activity (within Port's control).

- The City's business & personal property declaration form, attached, *page 1, section C* states, "BOATS & MOTORS (rental and business property only)".
- NCO 17.20.020(a) states: "**The following property is exempt from general taxation.**"
 - [17.20.020\(a\)\(10\)](#) "Snow machines, ATVs, **boats**/motors and associated trailers held primarily for **personal** and/or subsistence use."

I bring this up because there is little to do now, beyond the owner requesting tax forgiveness of the Common Council, our office does not have authority to remove municipal taxes on it's own.

The assessor may have done their own evaluation of the boat, being down at the Port. Our office has no record of the owner filing a form declaring taxable property though.

Thanks,

Jeremy Jacobson

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