

CITY OF NOME

CITY CLERK'S OFFICE



MEMO

Date: March 1, 2021

From: Bryant Hammond, City Clerk

Subject: Council Determination of Disposition of Untimely Filed Sales Tax Exemption Forms

BACKGROUND & JUSTIFICATION:

The City Clerk's office is in receipt of a Sales Tax Exemption Application which was not submitted by the December 1, 2020 deadline. The late application is as follows:

Arctic Access, Inc. (sales tax exemption)
Margaret Mumme (DV exemption)

Received 2/22/2021
Received 3/03/2021

Arctic Access is an established non-profit in Nome supporting seniors, elders, and people with disabilities in Nome and has held sales tax exemption status with the City of Nome in the past.

In accordance with the Nome Code of Ordinances, Section 17.20.030(a), "the City Council for good cause shown may waive the claimant's failure to make timely application for the exemption year and authorize the assessor to accept the application as if timely filed".

If the Council should determine the application as timely, then the Clerk shall consider the application for tax exemption.

RECOMMENDATION:

We ask that the Council determine if the above application for sales tax exemption should be considered as timely.