



Date: April 19, 2022

From: Bryant Hammond, City Clerk

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

BACKGROUND & JUSTIFICATION:

The City Clerk's office is in receipt of a property tax exemption application which was not submitted by the February 1, 2022 deadline. The late application is as follows:

St. Joseph's Church (property tax exemption)	Received April 7, 2022
Nome Seventh-day Adventist Church & Parsonage	Received April 18, 2022

St. Joseph's Church regularly qualifies for property tax exemption and to my knowledge the circumstances have not changed. Father Kumar thought he had addressed the application in a timely manner prior to receiving the notice of assessment.

Nome Seventh-day Adventist Church regularly qualifies for the exemption as well. There was a turnover in treasurers at the same time as applications were due and submission of the paperwork slipped through the cracks.

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 property tax exemption should be considered as timely.