

IN THE MATTER OF

APPEALS FROM THE DECISIONS OF THE CITY OF NOME ASSESSOR DENYING  
APPLICATIONS FOR AN EXEMPTION FROM REAL PROPERTY TAX ON: A) BLOCK  
91, LOTS 3 AND 4; B) MS 1298; C) BLOCK 110, LOTS 1 & 2; AND  
D) BLOCK 110, LOT 3A

Appellant: Norton Sound Health Corporation  
Appellant's Representative: Steve Osborne, Hobbs Straus Dean & Walker, LLP

Appellee: City of Nome Tax Assessor  
Appellee's Representative: Charles Cacciola

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Having sat to hear an appeal pursuant to Sections 17.20.050 and 17.20.060 of the Nome Code of Ordinances, having held a properly noticed public hearing on the above-referenced appeals on May 1, 2024, and having considered all the evidence in the record and all of the arguments made at the appeal hearing, the Board of Equalization finds as follows:

1. Tax Parcel 001.221.05A: Block 91, Lots 3 & 4 ("Seven Plex Property"): Three members of the Board of Equalization voted against granting NSHC's appeal. Two members of the board voted in favor of granting the appeal. There were insufficient votes to grant the appeal; therefore, the assessor's decision was affirmed. Those voting to deny NSHC's appeal, and voting in favor of upholding the Assessor's determinations, did so consistent with the factual statements and legal conclusions stated in the Assessor's proposed Findings of Fact and Conclusions of Law, attached as *Exhibit A*. Those voting in the majority would adopt the Assessor's proposed Findings of Fact and Conclusions of Law. Those voting in favor of granting the appeal did so for the reasons stated in NSHC's proposed Findings of Fact and Conclusions of Law, attached as *Exhibit B*. Those in the minority would have adopted NSHC's proposed Findings of Fact and Conclusions of Law.

2. Tax Parcel 192.1.085: MS 1298 ("20-Plex Property"): Four members of the Board of Equalization voted against granting NSHC's appeal. One member of the board voted in favor of granting the appeal. The Assessor's decision was therefore affirmed. Those voting to deny NSHC's appeal, and voting in favor of upholding the Assessor's determinations, did so consistent with the factual statements and legal conclusions stated in the Assessor's proposed "Findings of Fact and Conclusions of Law, attached as *Exhibit A*. Those voting in the majority would adopt the Assessor's proposed Findings of Fact and Conclusions of Law. Those voting in favor of granting the appeal did so for the reasons stated in NSHC's proposed Findings of Fact and Conclusions of Law, attached as *Exhibit B*. The minority would have adopted NSHC's proposed Findings of Fact and Conclusions of Law.

3. Tax Parcel 001.211.03A: Block 110, Lots 1 & 2 ("BHS Property"): Three members of the Board of Equalization voted against granting NSHC's appeal. Two members of the board voted

in favor of granting the appeal. There were insufficient votes to grant the appeal; therefore, the Assessor's decision was affirmed. Those voting to deny NSHC's appeal, and voting in favor of upholding the Assessor's determinations, did so consistent with the factual statements and legal conclusions stated in the Assessor's proposed Findings of Fact and Conclusions of Law, attached as *Exhibit A*. Those voting in the majority would adopt the Assessor's proposed Findings of Fact and Conclusions of Law. Those voting in favor of granting the appeal did so for the reasons stated in NSHC's proposed Findings of Fact and Conclusions of Law, attached as *Exhibit B*. Those in the minority would have adopted NSHC's proposed Findings of Fact and Conclusions of Law.

4. Tax Parcel 001.211.03B: Block 110, Lot 3A ("State Lease Property" or "HAT Property): Three members of the Board of Equalization voted against granting NSHC's appeal. Two members voted in favor of granting the appeal. The Assessor's decision was therefore affirmed. Those voting to deny NSHC's appeal, and voting in favor of upholding the Assessor's determinations, did so consistent with the factual statements and legal conclusions stated in the Assessor's proposed Findings of Fact and Conclusions of Law, attached as *Exhibit A*. Those voting in the majority would adopt the Assessor's proposed Findings of Fact and Conclusions of Law. Those voting in favor of granting the appeal did so for the reasons stated in NSHC's proposed Findings of Fact and Conclusions of Law, attached as *Exhibit B*. Those in the minority would have adopted NSHC's proposed Findings of Fact and Conclusions of Law.

*Therefore:*

1. The denial of the application for an exemption from 2024 real property tax for the 7-Plex Property is AFFIRMED.

2. The denial of the application for an exemption from real property tax for the 20-Plex Property is AFFIRMED.

3. The denial of the application for an exemption from 2024 real property tax for the BHS Property is AFFIRMED.

4. The denial of the application for an exemption from 2024 real property tax for State Lease Property (also known as "HAT Property") is AFFIRMED.

This is the final administrative action of the City of Nome on these appeals. This action may be appealed to the superior court. Any such appeal must be filed within 30 days from the date these Findings of Fact and Conclusions of Law are adopted.

Duly adopted this 22nd day of May, 2024.

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Hon. John Handeland  
Chair  
City of Nome Board of Equalization