



P.O. Box 281 • Nome, Alaska 99762  
phone 907.443.6663 fax 907.443.5349

**Date:** June 17, 2024  
**From:** Dan Grimmer, City Clerk  
**Subject:** Council Determination of Disposition of An Untimely Filed  
Municipal Sales Tax Exemption Form

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**BACKGROUND & JUSTIFICATION:**

The City Clerk's office is in receipt of A Municipal Sales Tax Exemption Application which was not submitted by the December 1st, 2023 deadline. The late application is as follows:

Alaska Native Tribal Health Consortium (ANTHC) Received 06/18/2024

Alaska Native Tribal Health Consortium (ANTHC) submitted a late Municipal Sales Tax Exemption form for year 2024. This form is due by December 1st of the year prior to the year which is being applied for. Although ANTHC did not submit the required forms within the timeline outlined in NCO 17.10.050 they are requesting of the Nome Common Council to consider their application as timely filed.

In accordance of Nome Code of Ordinances, Section 17.10.30a "but during the same year the city council for good cause shown may waive the claimant's failure to make timely application for the exemption for that 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 Municipal Sales Tax Exemption.

**RECOMMENDATION:** We ask that the Council determine if the above application for Municipal Sales Tax exemption should be considered as timely.