

Presented by:
City Manager
Action Taken:
Yes____
No____
Abstain____

CITY OF NOME, ALASKA

RESOLUTION NO. R-24-02-01

**A RESOLUTION GRANTING EXEMPTION FROM 2023 REAL PROPERTY TAXES
FOR CERTAIN NSHC PROPERTIES**

WHEREAS, Norton Sound Health Corporation (“NSHC”) appealed to the Nome Board of Equalization (“BOE”) the assessor’s denial of 2023 exemption for eleven properties owned by NSHC;

WHEREAS, the BOE affirmed, in whole or in part, the assessor’s denial of exemption for each property as set forth in the BOE’s Findings of Fact and Conclusions of law dated June 8, 2023;

WHEREAS, several of the NSHC properties for which the BOE denied exemption were also denied exemption for the 2022 tax year;

WHEREAS, NSHC appealed the 2022 denial of exemptions to the Superior Court in the case captioned *NSHC v. City of Nome*, 2NO-22-0095 CI;

WHEREAS, on July 18, 2023, the Superior Court determined that four NSHC properties are entitled to exemption from the City’s 2022 property taxes, specifically Property 1 (7-Plex), Property 2 (West Campus Storage and Maintenance), Property 3 (Kusqii House), and Property 4 (Patient Hostel & Operations Building);

WHEREAS, the City appealed to the Alaska Supreme Court, with such appeal pending, the Superior Court’s determination that Property 1 (7-Plex) is entitled to exemption from the City’s 2022 real property tax;

WHEREAS, under AS 29.45.500, a municipality should grant exemption if it becomes obvious to the governing body that the property should be exempt from real property taxation;

WHEREAS, the Superior Court’s determination that NSHC Property 2 (West Campus Storage and Maintenance), Property 3 (Kusqii House), and Property 4 (Patient Hostel & Operations Building) are exempt from the City’s 2022 property taxes has not been appealed; and

WHEREAS, applying the Superior Court’s July 18, 2023 decision, except as to the matter pending before the Alaska Supreme Court, to the 2023 tax year, exemption from 2023 City real property taxes should be granted for NSHC Property 2 (West Campus Storage and Maintenance), Property 3 (Kusqii House), and Property 4 (Patient Hostel & Operations Building);

NOW, THEREFORE, BE IT RESOLVED by the Nome Common Council that:

1. **2023 Tax Exemption.** NSHC Property 2 (Tax Lot #001.201.05)(West Campus Storage and Maintenance), Property 3 (Tax Lot #001.131.01A)(Kusqii House), and Property 4 (Tax Lot #001.115.01)(Patient Hostel & Operations Building) are hereby granted exemption from City of Nome 2023 real property taxes.

2. **Refund of Taxes.** The manager is authorized to refund to NSHC 2023 real property taxes paid by NSHC for the properties for which exemption has been granted together with interest thereon from the date the City received payment of the taxes.

APPROVED and **SIGNED** this 1st day of February 2024.

JOHN K. HANDELAND, Mayor

ATTEST:

JEREMY JACOBSON – Deputy City Clerk