

January 7, 2024

City of Nome Common Council
PO Box 281
Nome, Alaska 99762

Dear Nome Common Council,

My name is Mark Synnott and I'm the owner of a 47-foot sailboat called Polar Sun which spent the winter of 2022/2023 on the hard in Nome. I came to Nome from Maine via the Northwest Passage during the summer of 2022. It was an eventful voyage and I was most thankful to make it to your wonderful community, where I was lucky to meet Rolland Trowbridge, who managed to get us out of the water. I also communicated extensively with the harbor master.

One subject which never came up is that I would be charged property tax for keeping my boat in Nome over the winter. I got there so late in the season that there was no way to continue on, especially since all of my crew had left, so I would have stayed anyway. But nonetheless, I was caught off guard by the property tax bill. As soon as it arrived I called the town clerk and pointed out that the tax bill referenced Polar Sun as a "commercial vessel," which it is not. (Please see the attached Coast Guard certificate of documentation which list my vessel's operation endorsements of "recreation" only.) I was told by this person that it didn't matter and there was no way I could get out of the tax bill. At no point was I told that it was possible to appeal.

The original tax bill I received from the city of Nome listed only a physical address of 102 Division St. I sent a check to this address and it was eventually returned saying the address didn't work. I incurred penalties for late payment, and I wrote back to ask that these late penalties should be removed since it wasn't my fault I was given the wrong address.

I had been waiting to hear back with a decision on this and after months with no response, I called the tax office. This time I spoke with a man named Jeremy Jacobson who informed me that I was required to submit a property declaration to confirm that my boat was moved out of Nome in July 2023. This declaration form includes instructions where it lists exemptions to those required to pay property taxes in Nome. Here is the relevant section:

nomies.

DO NOT REPORT automobiles, snow machines, ATVs boats & motors and trailers held for personal and/or subsistence use.

- C) **NO LONGER IN BUSINESS.** See Section A on reverse side of this form.
- D) **IN BUSINESS BUT NO PERSONAL/BUSINESS PROPERTY TO REPORT** See Section B on reverse side of this form.
- E) **EXEMPTIONS.** (NCO 17.20.020): 1) Household furniture and personal effects of members of a household, 2) all aircraft, 3) snowmachines, ATVs, boats/motor and trailers held for personal and/or subsistence use and, 4) business inventories held for resale in the normal course of business of a seller as defined by NCO 17.10.180 and who is issued a City sales tax certificate.

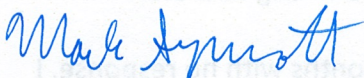
I was surprised to see that "boats held for personal use" are supposed to be exempt from property tax. Since I was just passing through Nome, and my boat is used for personal and recreational use—NOT COMMERCIAL (as you classified my vessel)— I believe that I have been charged property tax in error.

My tax bill has been paid in full, including penalties, and I believe that based on your own statutes that I am owed a refund.

As such, I would appreciate it if you would please review this matter.

Thanks for your consideration and with my best regards,

Mark Synnott



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