

# CITY OF NOME

## CITY CLERK'S OFFICE



### MEMO

**Date:** May 27, 2021

**From:** Bryant Hammond, City Clerk

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

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#### **BACKGROUND & JUSTIFICATION:**

The City Clerk's office is in receipt of a Sales Tax Exemption Application which was not submitted by the December 1, 2020 deadline. The late application is as follows:

Wildlife Conservation Society

Received 5/27/21

The Wildlife Conservation Society is a 501C3 status organization and has applied for sales tax exemption in Nome. They will be partnering with the National Park Service on aerial surveys during the summer of 2021. They missed the application deadline because the project was originally supposed to fly out of Kotzebue, until the plan was revised to use Nome for staging. The organization will use the exemption to purchase avgas for the surveys.

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 sales tax exemption should be considered as timely.