

# Memo

**Date:** September 8, 2021

**From:** Bryant Hammond, City Clerk

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

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## **BACKGROUND & JUSTIFICATION:**

The City Clerk's office is in receipt of a Disabled Vet Property Tax Exemption Application which was not submitted by the February 1, 2021 deadline. The late application is as follows:

Justin Polayes (DV exemption)

Received 9/06/2021

Mr. Polayes submitted an application for property tax exemption as a disabled vet, with proper documentation supporting the application. The exemption was not submitted timely as he closed on his home on August 21, 2021 and did not own it at the time of the deadline.

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 property tax exemption should be considered as timely.