

1st Reading: _____
2nd Reading: _____

Presented By:
City Manager

Action Taken:
Yes _____
No _____
Abstain _____

**CITY OF NOME
ORDINANCE NO. O-24-08-01**

**AN ORDINANCE AMENDING CHAPTER 17.20.030 APPLICATION FOR
EXEMPTION**

WHEREAS, there has been interest by the public to no be required to fill out an application for exemption on an annual basis; and

WHEREAS, the exemptions are designed to be of assistance to the citizens that qualify for them; and

WHEREAS, the City Council wishes to eliminate any barriers to helping these citizens;

IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF NOME:

Section 1. Classification. This is a Code ordinance.

Section 2. Amendment of Section 17.20.030. Section 17.20.030 of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [deletions are overstruck and new language is underlined]:

(a) No exemption may be granted except upon written application for the exemption on a form supplied by the assessor. The claimant must file the application no later than February 1st of the assessment year for which the exemption is sought. The city council for good cause shown and as demonstrated in a sworn statement of the claimant may waive the claimant's failure to make timely application for the exemption and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of Section 17.20.020 of this chapter. If a claimant whose failure to timely file for exemption has been waived by the city council as provided in this subsection, and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempt shall be refunded to the claimant.

(b) The assessor may at any time require proof, in the form he or she considers necessary, of the grounds for the claimed exemption and the amount of the exemption claimed. The claimant has the burden of establishing their qualifications and/or entitlement for an exemption. The exemption ordinance and statutes shall be strictly construed in favor of taxation. (Ord. O-06-10-03 § 3, 2006: Ord. O-93-6-6 § 1 (part), 1994

(c) Applications for Senior and Disabled Veteran Exemption are only required to be submitted for the first year in which the exemption is sought. All other exemptions will be applied for on a yearly basis. The claimant for Senior and Disabled Veteran Exemptions must file the application no later than February 1st of the assessment year for which the exemption is sought. The city council for good cause shown and as demonstrated in a sworn statement of the claimant may waive the claimant's failure to make timely application for the exemption and authorize the assessor to accept the application as if timely filed. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of Section 17.20.020 of this chapter. If a claimant whose failure to timely file for exemption has been waived by the city council as provided in this subsection, and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempt shall be refunded to the claimant. For ever subsequent year after the initial year for which these exemptions are approved; the assessor will review qualifications of all previous years exemptions previously submitted along with any new applications for exemption.

Section 3. Effective Date. This ordinance is effective upon passage.

APPROVED and SIGNED the 24th day of August, 2024

JOHN K. HANDELAND
Mayor

ATTEST:

DAN GRIMMER
City Clerk