



**Date:** March 31, 2023

**From:** Bryant Hammond, City Clerk

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

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**BACKGROUND & JUSTIFICATION:**

The City Clerk's office is in receipt of two Tax Exemption Applications which were not submitted by the February 1, 2023 deadline. The late application is as follows:

Russell Swanson	Received 3/29/23
St. Joseph's Catholic Church	Received 4/2/23

This is the first time Mr. Swanson has filed an application for senior exemption, as he did not know about it before (see attached letter). He meets the requirements for the exemption under Nome Code of Ordinances and Alaska Statute.

St. Joseph's Catholic Church has applied and been granted the exemption before.

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 applications for tax exemption.

**RECOMMENDATION:**

We ask that the Council determine if the above applications for property tax exemption should be considered as timely.