



Date: April 21, 2023

From: Bryant Hammond, City Clerk

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

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:

Terry Ludwig	Received 4/13/23
Charles Lean	Received 4/14/23

Both Mr. Ludwig and Mr. Lean qualify for the exemption. Mr. Ludwig has received the exemption for several years and this is the first time Mr. Lean has applied, according to City records.

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.