



Date: January 19, 2022

From: Bryant Hammond, City Clerk

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

BACKGROUND & JUSTIFICATION:

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

St. Joseph's Church (sales tax exemption) Received 1/18/2021

St. Joseph's Church has qualified for sales tax exemption in the past under NCO 17.10.030(b)(1) and to my knowledge the circumstances have not changed.

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.