

Memo

Date: September 17, 2021

From: Bryant Hammond, City Clerk

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

BACKGROUND & JUSTIFICATION:

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

James & Christine Rowe (Senior exemption)

Received 9/17/2021

Mr. & Mrs Rowe submitted their exemption application well past the deadline. Their property taxes are paid for 2021 and this will be their first time receiving a property tax exemption.

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.