

1st Reading: January 8, 2018
2nd Reading: January 22, 2018

Presented By:
City Clerk

Action Taken:
Yes 5
No 1
Abstain 0

CITY OF NOME, ALASKA

ORDINANCE NO. O-18-01-01

AN ORDINANCE AMENDING SECTION 17.20.080 (PAYMENT DATES, PENALTIES AND INTEREST) OF THE NOME CODE OF ORDINANCES

WHEREAS, the Nome Code of Ordinances allows property tax to be remitted in two equal installments on July 15th and October 15th; and,

WHEREAS, the City of Nome currently accepts payments postmarked by the deadline required in the Nome Code of Ordinances; and,

WHEREAS, such practice is inefficient and resource-consuming due to the structure of the City of Nome's property tax and accounting software; and,

WHEREAS, the taxpayers of Nome will benefit from greater efficiencies in operating municipal government; and,

WHEREAS, City Staff recommends extending payment deadlines by sixteen (16) days and eliminating the allowance for timely postmarks.

NOW, THEREFORE, BE IT ORDAINED BY THE NOME COMMON COUNCIL THAT CHAPTER 17.20 OF THE NOME CODE OF ORDINANCES BE AMENDED AS FOLLOWS:

Section 1. Classification. This is a Code ordinance.

Section 2. Amendment of Title 17. Title 17, Chapter 20, Section 080 of the Nome Code of Ordinances is hereby amended to read as follows [deleted text is ~~overstruck~~; added text is underlined]:

17.20.080 Payment Dates, penalties and interest.

(a) The taxpayer may pay the levied tax in two installments with the first installment due on or before July ~~15th~~ 31st of the tax year and with the second installment due on or before October ~~15th~~ 31st of the tax year. If the first installment is not paid in full by the due date, the unpaid balance of

that installment becomes delinquent and penalty, interest and costs accrue. A penalty of eight percent on the unpaid balance of a tax installment which was due (plus any surcharge required to be imposed by AS 12.55.039) shall be added to the delinquent tax. Interest shall accrue at the rate of eight percent per annum on the unpaid balance of delinquent taxes from the due date until paid in full.

(b) In the event that the due date is a Saturday, Sunday, or a city holiday, the property tax payment shall be received by the city ~~or postmarked with sufficient postage prepaid~~ on or before the next following business day.

(c) All payments shall be credited first to penalty, then to interest accrued through the date of payment, and then to the past-due taxes. (Ord. O-09-09-03 § 2, 2009; Ord. O-06-09-08 § 2, 2006; Ord. O-02-9-6 §§ 2—4, 2002; Ord. O-99-11-3 § 36, 1998; Ord. O-93-6-6 § 1 (part), 1994)

Section 4. Effective Date. This ordinance is effective upon passage.

APPROVED and SIGNED this 22nd day of January, 2018.



STAN ANDERSEN,
Acting Mayor

ATTEST:



BRYANT HAMMOND,
Clerk