1<sup>st</sup> Reading: October 10, 2016 2<sup>nd</sup> Reading: October 24, 2016

**Presented By:** City Clerk

**Action Taken:** 

Yes C

Abstain 🔼

## CITY OF NOME, ALASKA

## **ORDINANCE NO. 16-10-08**

## AN ORDINANCE AMENDING CHAPTER 17.10 OF THE NOME CODE OF ORDINANCES TO ADJUST THE APPLICATION DEADLINE FOR SALES TAX EXEMPTION

**Section 1. Amendment of Section 17.10.050.** Section 17.10.050 of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [deleted text is overstruck; added text is underlined]:

17.10.050 Application for exemption.

(a) Except for entities listed in NCO Section 17.10.030(a)(1), no exemption may be granted except upon written application for the exemption on a form supplied by the assessor. The claimant must file the application no later than January December 1st of prior to the calendar year for which the exemption is sought, but during the same year the city council for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each calendar year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he or she shall allow an exemption in accordance with the provisions of NCO Section 17.10.030. If a claimant whose failure to file by January 1st has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant has already paid for the calendar year on exempt sales shall be refunded to him or her.

**Section 2. Effective Date**. This ordinance is effective upon passage.

**APPROVED** and **SIGNED** this 24<sup>th</sup> day of October, 2016.

RICHARD BENEVILLE,

Мауог

**ATTEST:** 

BRYANT HAMMOND, Clerk