

SUBJECT: AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY AMENDING MSB 3.15.200, BOARD OF EQUALIZATION; APPEAL.

AGENDA OF: November 21, 2017

ASSEMBLY ACTION:

Adopted without objection 12-5-17


MANAGER RECOMMENDATION: Introduce and set for public hearing.

APPROVED BY JOHN MOOSEY, BOROUGH MANAGER:

Route To:	Department/Individual	Initials	Remarks
	Assessor		
	Finance Director		
	Borough Attorney		
	Borough Clerk		10/9/17 

ATTACHMENT (S) : Fiscal Note: YES ___ NO X
Ordinance Serial No. 17-150 (4 pp)

SUMMARY STATEMENT: The Borough Assessor brings this ordinance forward. The mail out of the real property assessment notices and the real property assessment appeal period is now a month earlier than in years past. The late-file request deadline has not changed and is set in borough code as May 2 of the current assessment year. This makes the deadline two months after the appeal period has ended. Since the earlier mail out of assessment notices has worked well, changing the late-file deadline would make the whole appeal process flow smoothly. This proposed amendment adjusts the late-file request deadline to coincide 30-days after the appeal periods ends. The dates for payment, delinquency, protest, and appeal of the regular assessment and tax rolls and for the commencement of hearings before the Board of Equalization are set annually by IM and Resolution by the borough assembly. It is proposed with this Ordinance that the late file deadline would also be set annually within the same resolution. Change "reasonable person" to

"reasonable circumstances" in code wording, this descriptive term has offended many.

RECOMMENDATION OF ADMINISTRATION:

Staff respectfully recommends assembly adoption of the ordinance amending MSB 3.15.200, Board of Equalization; Appeal.