

By: Assemblymember Leonard  
Adopted:

**MATANUSKA-SUSITNA BOROUGH  
RESOLUTION SERIAL NO. 19-066**

A RESOLUTION OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY ESTABLISHING THE RATE OF LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, ESTABLISHING DATES WHEN TAXES ARE PAYABLE AND DELINQUENT, AND SETTING THE SURCHARGE RATE FOR THE WIRELINE AND WIRELESS ENHANCED 911 SYSTEMS FOR THE PERIOD OF JULY 1, 2019 THROUGH JUNE 30, 2020.

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WHEREAS, based upon MSB 3.04.020, MSB 3.04.080, and historical practice of the Matanuska-Susitna Borough, typically a single budget ordinance is used to make appropriations, establish the rate of levy, establish the dates when taxes are payable and delinquent, and set the e911 surcharge rate; and,

WHEREAS, due to the uncertainty involving the budgeting process in the Alaska State Legislature, the Matanuska-Susitna Borough is faced with uncertainties never before encountered at the local level; and,

WHEREAS, the Matanuska-Susitna Borough Assembly needs more time to decide on how to appropriate funds for the for the fiscal year beginning July 1, 2019 and ending June 30, 2020; and,

WHEREAS, the Matanuska-Susitna Borough Assembly recognizes that establishing the rate of levy, establishing the dates when taxes are payable and delinquent, and setting a surcharge rate are separate actions apart from those of appropriating funds; and,

WHEREAS, AS 29.25.010(a)(4) requires that appropriations be made via ordinance; and

WHEREAS, the Matanuska-Susitna Borough Assembly is currently considering Ordinance Serial No. 19-019 which will make appropriations for the period of July 1, 2019 through June 30, 2020; and,

WHEREAS, AS 29.45.240(a) provides, "The rate of levy, the date of equalization, and the date when taxes are payable and delinquent shall be fixed by resolution;" and,

WHEREAS, AS 29.45.240(b) provides a statutory mandate that the rate of levy must be determined annually by June 15; and,

WHEREAS, AS 29.45.240(b) also provides a statutory mandate that "tax statements setting out the levy, dates when taxes are payable and delinquent, and penalties and interest" must be mailed by July 1; and,

WHEREAS, AS 29.35.131 allows the Matanuska-Susitna Borough to provide an e911 system and establish a surcharge via ordinance or resolution; and,

WHEREAS, the Matanuska-Susitna Borough Assembly has decided to depart from prior practice and not pass a single ordinance to make appropriations, establish the rate of levy, establish the dates when taxes are payable and delinquent, and set the e911 surcharge rate; and,

WHEREAS, the Matanuska-Susitna Borough Assembly will continue to consider Ordinance Serial No. 19-019 to make appropriations for the period of July 1, 2019 through June 30, 2020; and,

WHEREAS, the Matanuska-Susitna Borough Assembly has decided to establish the rate of levy, establish the dates when taxes are payable and delinquent, and establish the e911 surcharge via this Resolution Serial No. 19-066; and,

WHEREAS, if the areawide or non-areawide levy results in projected revenue amounts exceeding those appropriated for the period of July 1, 2019 through June 30, 2020, the Assembly will issue a rebate or offset in the appropriating ordinance; and

WHEREAS, the Matanuska-Susitna Borough Assembly is only passing this resolution to meet the statutory deadlines of AS 29.45.240(b) for establishing the rate of levy by June 15, and mailing tax statements by July 1.

NOW, THEREFORE BE IT RESOLVED, that the rate of tax levy on each dollar of assessed valuation of taxable property are hereby fixed at the following amounts in mills per each dollar of taxable property:

TAX FUND	
Areawide .....	10.331
Non-Areawide .....	0.548
Butte Fire Service Area #2 .....	3.43
Sutton Fire Service Area #4 .....	4.59
Talkeetna Flood Control #7 .....	0.91
Midway Road Service Area #9 .....	2.78

Fairview Road Service Area #14 .....	1.85
Caswell Lakes Road Service Area #15 .....	4.10
South Colony Road Service Area #16 .....	1.50
Knik Road Service Area #17 .....	2.92
Lazy Mountain Road Service Area #19 .....	2.51
Greater Willow Road Service Area #20 .....	3.50
Big Lake Road Service Area #21 .....	2.57
North Colony Road Service Area #23 .....	4.59
Talkeetna Fire Service Area #24 .....	2.04
Bogard Road Service Area #25 .....	1.73
Greater Butte Road Service Area #26 .....	3.45
Meadow Lakes Road Service Area #27 .....	3.48
Gold Trails Road Service Area #28 .....	1.99
Gr. Talkeetna Road Service Area #29 .....	3.12
Trapper Creek Road Service Area #30 .....	4.41
Alpine Road Service Area #31 .....	3.68
Willow Fire Service Area #35 .....	2.75
Point MacKenzie Service Area #69 .....	9.40
Central Mat-Su FSA #130 .....	2.15
Circle View/Stampede Estates .....	3.24
Erosion Control Service Area #131	
Gr. Palmer Consolidated FSA #132 .....	.0.96
Caswell Fire Service Area #135 .....	3.21
West Lakes Fire Service Area #136 .....	2.20
Palmer, City of .....	3.00
Wasilla, City of .....	0.00
Houston, City of .....	3.00

BE IT FURTHER RESOLVED that the dates when taxes are payable and delinquent are as follows: the first half payment of real property and business inventory taxes are due Thursday, August 15, 2019; delinquent Friday, August 16, 2019, and subject to penalty and interest; and the second half payment of real property and business inventory taxes are due Tuesday, February 18, 2020; delinquent Wednesday, February 19, 2020, and subject to penalty and interest. Provided, however, that that all tax bills of \$50 or less shall be paid in one installment and due Thursday, August 15,

2019; delinquent Friday, August 16, 2019, and subject to penalty and interest.

BE IT FURTHER RESOLVED that the Matanuska-Susitna Borough Assembly finds it in the best interest of the Borough and its cities to support and improve Enhanced 911 services in the Borough, and for the period of July 1, 2019 through June 30, 2020 shall set the E-911 surcharge rate at \$1.50 per wireline and per wireless telephone numbers that are billed or sold to a customer with an address within the Borough, and all funds collected shall be held in a separate fund subject to the appropriation of the Assembly.

ADOPTED by the Matanuska-Susitna Borough Assembly this \_\_\_\_ day of \_\_\_\_\_, 2019.

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VERN HALTER, Borough Mayor

ATTEST:

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LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)