

**MATANUSKA-SUSITNA BOROUGH INFORMATION MEMORANDUM      IM No. 25-245**

**SUBJECT: ESTABLISHING DATES FOR PAYMENT, DELINQUENCY, AND  
APPEAL OF 2026 REGULAR ASSESSMENT AND TAX ROLLS AND FOR  
THE COMMENCEMENT OF HEARINGS BEFORE THE BOARD OF EQUALIZATION.**

**AGENDA OF: November 18, 2025**

**Assembly Action:**

Approved under the consent agenda 11/18/25 - EMW

**AGENDA ACTION REQUESTED:** Present to the Assembly for consideration.

Route To	Signatures
Originator	<div><div>X</div><div>A m i e J a c o b s</div><div>Signed by: A m i e J a c o b s</div></div>
Assessments Manager	<div><div>X</div><div>K r i s t a K i n g</div><div>Signed by: K r i s t a K i n g</div></div>
Finance Director	<div><div>X</div><div>C h e y e n n e H e i n d e l</div><div>Signed by: C h e y e n n e H e i n d e l</div></div>
Borough Attorney	<div><div>X</div><div>N i c h o l a s S p i r o p o u l o s</div><div>Signed by: N i c h o l a s S p i r o p o u l o s</div></div>
Borough Manager	<div><div>X</div><div>M i c h a e l B r o w n</div><div>Signed by: M i c h a e l B r o w n</div></div>
Borough Clerk	<div><div>X</div><div>B r e n d a J . H e n r y f o r</div><div>Signed by: B r e n d a J . H e n r y f o r</div></div>

**ATTACHMENT(S) :** Resolution Serial No. 25-111 (2 pp)

**SUMMARY STATEMENT:** The Borough anticipates mailing the real property assessment notices on January 28, 2026, and mailing the business inventory assessment notices on March 31, 2026. The borough assembly annually approves the Setting of dates for payment, delinquency, and appeal of the 2026 regular assessment and tax rolls, and the commencement of hearings before the Board of Equalization. The deadline for filing A tax exemption under MSB 3.15.030(C) is April 30 of the assessment year.

**RECOMMENDATION OF ADMINISTRATION:** Respectfully request approval.

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