

Action:

**MATANUSKA-SUSITNA BOROUGH
RESOLUTION SERIAL NO. 25-111**

A RESOLUTION OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY 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.

WHEREAS, the assembly must establish dates for the payment. delinquency, appeal, and for the commencement of hearings before the Board of Equalization.

NOW, THEREFORE, BE IT RESOLVED, that the Assembly sets the following dates for the 2026 regular real property assessment rolls:

- Appeal period begins Thursday, January 29, 2026.
- Appeal period ends Friday, February 27, 2026.

The Board of Equalization hearings will begin on or about Wednesday, April 1, 2026, as determined by the Clerk.

The Late-file request deadline for those who are unable to comply with the appeal period deadline will be Monday, March 30, 2026.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the following dates are set for the 2026 business inventory assessment roll:

- Appeal period begins Tuesday, April 1, 2026.
- Appeal period ends Wednesday, April 30, 2026.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the first half payment of real property and business inventory taxes are due Monday, August 17, 2026; delinquent Tuesday, August 18, 2026, and subject to penalty and interest; and the second half payment of real property and business inventory taxes are due Tuesday, February 16, 2027; delinquent Wednesday, February 17, 2027, and subject to penalty and interest.

ADOPTED by the Matanuska-Susitna Borough Assembly this - day of -, 2025.

EDNA DeVRIES, Borough Mayor

ATTEST:

LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)