

CODE ORDINANCE

Sponsored by: Borough Manager
Introduced: 11/21/17
Public Hearing: 12/05/17
Adopted: 12/05/17

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 17-150**

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

WHEREAS, Borough code currently allows a property owner who seeks to appeal the assessor's valuation, after the 30-day filing period has closed, to submit a late file request no later than May 2 of the current year; and

WHEREAS, the assessment division previously has mailed out the assessment notices at the end of February and the 30-day appeal period was held in March; and

WHEREAS, in the last few years the assessment division has moved the mail out and corresponding 30-day appeal period in order to accommodate the Finance Directors' need for assessment roll information for the May budget hearings; and

WHEREAS, the assessment notice mail-out is now occurring at the end of January; and

WHEREAS, the corresponding 30-day appeal period is now occurring in February, which is 1-month earlier; and

WHEREAS, the assessment division would now like to change the late-file request deadline of May 2, to occur 30 days after the appeal period ends; and

WHEREAS, if the late-file deadline occurs 30 days after the current years 30-day appeal period ends that would be April 2, and will give property owners a generous timeline; and

WHEREAS, the Assembly annually approves the setting of dates certain for the appeal of assessment and tax rolls and commencement of hearings before the Board of Equalization; and

WHEREAS, the late-file deadline would be added to that setting of dates that is approved by the Assembly annually; and

WHEREAS, the descriptive term "reasonable" has offended property owners when their late file request has been denied, the Assessor would like to amend this wording but retain an objective standard for late filed appeals; and

WHEREAS, the proposed changes to MSB 3.15.200 (H), contained herein are meant to allow the appeal processes to flow smoothly up until certification in June and to remove any unintended offense from wording.

BE IT ENACTED:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the Borough Code.

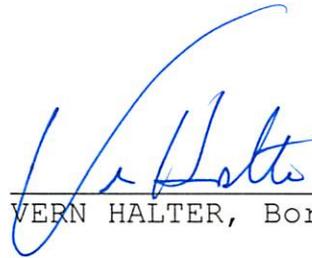
Section 2. Amendment of sub section. MSB 3.15.200 (H) is hereby amended as follows:

(H) A property owner who seeks to appeal the assessor's valuation, after the 30-day filing period has closed, shall file a letter with the assessor stating

the reasons why the property owner was unable to comply with the 30-day appeal period. The deadline to submit a late-file request is no later than [MAY 2ND] 30 days after the close of the appeal period of the current assessment year. The board or a panel thereof shall consider each letter and shall only consider reasons the appellant was unable to comply with the 30-day appeal period. It shall not consider evidence regarding property valuation. The determination shall be based on the letter and supporting documents. The board or a panel thereof shall interpret the term "unable to comply" as meaning that a property owner must demonstrate compelling reasons or circumstances which would prevent a [REASONABLE] person under [THE] reasonable circumstances from filing an appeal in a timely manner during the 30-day appeal period. If the late-file request is granted, the property owner shall have 10 calendar days from the date of written notification by the assessor to file an appeal. If the late-file request is denied, the assessor shall notify the property owner of the board's decision in writing and e-mail, when it is provided by the appellant.

Section 3. Effective date. This ordinance shall take effect upon adoption.

ADOPTED by the Matanuska-Susitna Borough Assembly this 5 day
of December, 2017.


VERN HALTER, Borough Mayor

ATTEST:


LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)



PASSED UNANIMOUSLY: Sykes, Beck, McKee, Leonard, Mayfield, Doty,
and Kowalke