

SUBJECT: AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY AMENDING MSB 3.15.070(B)(E) ASSESSMENT PROCEDURE, TO CORRECT AND DEFINE; AND AMEND MSB 3.15.170 MOBILE HOMES, TO CORRECT WORDING.

AGENDA OF: July 20, 2021

ASSEMBLY ACTION:

Adopted without objection. 8.3.21 KBT

MANAGER RECOMMENDATION: Introduce and set for public hearing.

APPROVED BY MICHAEL BROWN, BOROUGH MANAGER: *MB*

Route To:	Department/Individual	Initials	Remarks
	Originator		
	Finance Director	<i>CF</i>	
	Borough Attorney	<i>NS</i>	
	Borough Clerk	<i>gmm 7/12/14</i>	<i>(BOM)</i>

MSB

ATTACHMENT(S): Fiscal Note: YES ☐ NO ☒
Ordinance Serial No. (3 pp)

SUMMARY STATEMENT: Assessment Division presents this Informational Memorandum and Ordinance for consideration of the MSB Assembly. A state statute reference in MSB 3.15.070(B) states "in accordance with A.S.29.45.240", this state statute reference is incorrect and should be A.S.29.45.160. This ordinance will correct the referenced state statute.

The Assessment division would like to change the wording of MSB 3.15.070(E) "Upon certification of the assessment roll, the assessor may not invalidate a tax assessment", to more accurately align with state statute which reads: "An assessment is not invalidated by a mistake, omission, or error in the name of owner, if the property is correctly described pursuant to A.S. 29.45.160(b)."

In MSB 3.15.170 MOBILE HOMES the wording is incorrect wherein it should read "real property" it reads "personal property".

RECOMMENDATION OF ADMINISTRATION: The Administration respectfully requests adoption of this legislation.