



**MATANUSKA-SUSITNA BOROUGH
LATE-FILE APPEAL REQUEST FORM AND PROCEDURE
(REQUEST TO FILE A LATE REAL PROPERTY ASSESSMENT APPEAL)**

How do I request to appeal my assessed value to the Board of Equalization after the appeal deadline has passed? 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 30 days after the close of the appeal period of the current assessment year. (MSB 3.15.200(H)) The form on the reverse side of this page may be submitted as the letter of request.

Because late-file requests necessitate an already-shortened timeline, we ask that you submit your request as soon as possible.

How does the board determine whether to approve or deny a late-file request?

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 person under reasonable circumstances from filing an appeal in a timely manner during the thirty-day appeal period. (MSB 3.15.200(H)).

Verbal testimony regarding late-file requests is not typically heard by the Board. However, if you wish, you may attend the meeting in which your request will be considered.

When will the Board of Equalization consider my request?

Late-file request forms and letters will be presented to the Board during the organizational meeting on **Thursday, March 30, 2021 at 2:00 pm** at the MSB Dorothy Swanda Building, 350 E. Dahlia Ave., in Palmer, Alaska. We are unable to predict the exact time of evening when late-filed requests will be considered by the Board. Requests not presented at the organizational meeting will be presented as soon as possible, with three days' advance notice provided to the appellant.

What happens once the board makes a decision about my request?

You will be notified in writing if your request was approved or denied. If the late-file request is granted, you will have 10 calendar days from the date of written notification by the assessor to file an appeal (MSB 3.15.200(H)). You would then be notified of the hearing date for your appeal.

If you wish, you may submit the appeal form along with your late-file request. This will help to expedite your appeal in the event that your late-file request is approved. However, the Board will only review the appeal form if your request to file late is approved.

DATES TO KEEP IN MIND:

January 27, 2021 Property assessment notices mailed
February 26, 2021.....Deadline for formal appeals
March 30, 2021..... Late-file requests to be considered by BOE
March 28, 2021 FINAL deadline for late-file requests

