

8.04.220 Assessment roll – Corrections by Assessor.

A. The *Borough* Assessor may correct any error or supply any omission made or arising in the preparation of the assessment roll at any time before the sitting of the Board of Equalization. It shall be the duty of every *person* receiving a notice of assessment to advise the *Borough* Assessor of any error or omission they may have observed in the assessment of their *property* in order that the *Borough* Assessor may correct the same.

B. If errors found in the preparation of the assessment roll are adjusted, the Assessor shall mail a corrected notice allowing 30 days for appeal to the board. (Ord. 2019-09 § 2, 2019; Ord. 2007-78 § 2, 2008; Ord. 81-1 § 2, 1980; Ord. 74-10 § 2, 1974. 2004 Code § 3.08.080.)

The Fairbanks North Star Borough Code is current through Ordinance 2023-57, and legislation passed through November 9, 2023.

Disclaimer: The Borough Clerk's Office has the official version of the Fairbanks North Star Borough Code. Users should contact the Borough Clerk's Office for ordinances passed subsequent to the ordinance cited above.

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