

## 8.04.200 Assessment roll – Notice – Mailing.

- A. The *Borough* Assessor shall give every *person* named in the assessment roll a notice of assessment showing the assessed value of their *property*. *Included* in such notice shall be the following information in a separate and clearly blocked area on the front of the notice:
1. The current and previous four years' *real property* assessment data *including*:
    - a. Assessment year by chronological order starting with the current year;
    - b. Land, building or other value listed separately, then totally for each listed year;
    - c. The difference expressed in a dollar amount and a percentage amount between the total valuation of each year and the total valuation of the preceding year;
    - d. The date the *property* was last field inspected and the code number of the appraiser.
  2. Also *included* shall be a brief summary for the information of the taxpayer, of the dates when the taxes are payable, delinquent, and subject to interest and penalty, dates when the board will sit for equalization purposes, and any other particulars specified by the *Assembly*.
- B. The assessment notice shall be directed to the *person* to whom it is to be given, and shall be sufficiently given if it is mailed by first class mail addressed to, or is delivered at, their address as last known to the Assessor; or, if the address is not known to the *Borough* Assessor, the notice may be addressed to the *person* at the post office nearest to the place where the *property* is situated. The date on which the notice is mailed or is delivered shall be deemed to be the date on which the notice is given for purposes of this section. The assessment notice shall be mailed or, if hand delivered, delivered on or before April 4th of the assessment year. (Ord. 2019-09 § 2, 2019; Ord. 93-058 § 2, 1993. 2004 Code § 3.08.060.)

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**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.

[Borough Website: www.fnsb.gov](http://www.fnsb.gov)

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