

5.12.035. - Notice of assessment.

- A. On or before April 1 of each year, the assessor shall give notice of assessment to each person named in the assessment roll. The notices shall include: (1) a statement that the described property is taxable and the assessed value; (2) the dates when the board of equalization will sit; and (3) the dates when taxes are payable, delinquent, and subject to penalty and interest.
- B. Assessment notices shall be sent by first-class mail, at least 30 days before equalization hearings begin. Notice is effective on the date of mailing.

(Ord. No. 90-12, § 1(part), 1990)