

4.45.220 Assessment notice.

(a) The assessor shall give every person named on the assessment roll a notice of assessment which shall include the following:

- (1) The assessed value of the subject property as determined by the assessor;
- (2) The dates when the taxes are payable;
- (3) The dates when taxes are delinquent and subject to interest and penalty;
- (4) A summary of the dates and procedures for filing appeals; and
- (5) The date when the board will begin the annual session of the board of equalization.

(b) Sufficient assessment notice is given if mailed by first-class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing. The notice is complete upon mailing. [Ord. No. 787, §1, 1-21-91; Ord. No. 329A, §§2, 3, 4-2-79; Ord. No. 2. Code 1974 §45.11.085. Code 1969 §69.05.020.]

State Law Reference – Similar provisions, AS [29.45.170](#).

The Ketchikan Gateway Borough Code is current through Ordinance 2026, passed September 5, 2023.

Disclaimer: The borough clerk's office has the official version of the Ketchikan Gateway Borough Code. Users should contact the borough clerk's office for ordinances passed subsequent to the ordinance cited above.

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