

3.15.190 ASSESSMENT NOTICE.

(A) The assessor shall give each person named in the assessment roll a notice of assessment, showing the assessed value of the person's property. Each notice shall contain a brief summary of the dates when taxes are payable, delinquent and subject to penalty and interest, and the dates when the board of equalization convenes. The assessment notice shall also state that an appeal may be taken to the board of equalization only by filing written notice of appeal in the form approved by the borough, specifying the grounds for the appeal with board of equalization within 30 days after notice of assessment is mailed.

(B) Sufficient assessment notice is given if mailed by first-class mail 30 calendar 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. It shall be the responsibility of owner of the property to supply the correct address to which notices are to be sent. Notice is effective on the date of mailing.

(C) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll prior to the board of equalization hearings. If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice, allowing 30 calendar days for appeal to the board of equalization.

(Ord. 94-001AM, § 4 (part), 1994; Ord. 91-008AM, § 3 (part), 1991)