

3.72.080 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. ~~On the back of each notice shall be printed, for the information of the taxpayer, a brief summary of the dates when the taxes are payable, delinquent, and subject to penalty and interest; the dates when the board of equalization will meet; and any other particulars specified by the assembly.~~

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 of 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 initials of the inspector.

2. On the back of each notice shall be printed, for the information of the taxpayer, a brief summary of the dates when the taxes are payable, delinquent, and subject to penalty and interest; the dates when the board of equalization will meet; and any other particulars specified by the assembly

B. Sufficient assessment notice is given if mailed by first class mail 30 days before the deadline to appeal to the board of equalization ~~[hearings]~~, to the address last known to the assessor. 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.

- 1. All mailing shall be postmarked and mailed from Haines, Alaska.
- 2. The deadline for the assessor's office to be ready to mail notices shall be March 1 unless a different date is approved by resolution of the assembly.
- 3. Assessment notices may additionally be sent by email when an email address is on file with the assessor's office.

C. When all notices have been mailed, the assessor shall have published for two consecutive weeks a notice that the assessment roll has been completed. The notice shall state when and where the board of equalization hearings will be held.