

12.05.070 - Responsibility of persons subject to taxation to keep current address on file; exceptions for survivors of domestic violence and other violence.

- A. It shall be the responsibility of every person who owns or controls real or personal property subject to tax by the municipality to file with the office of the assessor the address where the person will receive notices, bills or other correspondence regarding taxation. No person shall be excused from paying taxes or penalties thereon for the reason that the person did not receive a tax notice, bill or any other correspondence due to an improper mailing of an assessment notice, billings or other correspondence.
- B. An owner of real property meeting the criteria listed below may submit a request to the finance department that their name not be displayed or searchable on any finance department web page which provides access to real property records.
 1. The department shall grant this request if the following conditions are met: The property owner, a family member of the property owner, or a child or ward of the property owner, certifies in writing that they are a survivor of sexual assault, sexual abuse of a minor, domestic violence, harassment, or stalking.
 2. Individuals required to register on a sex offender registry in Alaska or any other state may not make this request.

(AO No. 2020-50, § 1, 7-23-20)