

12.05.045 - Assessor.

There is established the division of property assessment within the department of finance headed by the assessor, under the direction of the chief fiscal officer. The assessor's responsibility is to discharge the duties specified in state law and in this Code.

- A. The assessor shall mail out notices of valuation to each property owner of record no later than January 15 of the tax year and shall comply with State law for supplementary assessment rolls.
- B. The assessor shall review annually those properties that are exempt from taxation to determine whether such properties continue to qualify for an exemption.

(AO No. 21-76; AO No. 2003-159(S), § 1, 12-16-03)

Editor's note— This section was formerly codified in the 1977 Code as section 6.80.010.

Cross reference— Code of ethics, ch. 1.15; mayor shall appoint the heads of certain agencies without assembly confirmation, § 3.20.020.

State Law reference— Assessment, AS 29.45.