

3.72.100 Appeal.

- A. A person who receives notice or whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from any alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.
- B. The appellant shall, no later than 30 days from the date of mailing of the assessment notices, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.
- C. The assessor shall notify an appellant by mail of the time and place of hearing.
- D. Upon receipt of a copy of the notice of appeal, the assessor shall make a record of the appeal in such form as the board of equalization may direct. The record shall contain all the information shown on the assessment roll with respect to the subject matter of the appeal, and the assessor shall place the record before the board of equalization prior to the time for hearing the appeal. (Ord. 13-04-322 § 4)

The Haines Borough Code is current through Ordinance 23-04-641, passed May 25, 2023.

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

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