

### **8.04.330 Addresses – Responsibility of persons subject to taxation.**

It shall be the responsibility of every *person* who owns or controls real or *personal property* subject to tax by the *Borough* to file with the Office of the *Borough Assessor* the address where that *person* will receive notices, bills or other correspondence regarding taxation. No *person* shall be excused from paying taxes, penalties or interest thereon for the reason that they did not receive a tax notice, bill or any other correspondence due to an improper mailing of assessment notice, bills or other correspondence, as a result of that *person's* failure to provide a current mailing address. (Ord. 89-052 § 2, 1989. 2004 Code § 3.08.151.)

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**The Fairbanks North Star Borough Code is current through Ordinance 2023-57, and legislation passed through November 9, 2023.**

Disclaimer: The Borough Clerk's Office has the official version of the Fairbanks North Star Borough Code. Users should contact the Borough Clerk's Office for ordinances passed subsequent to the ordinance cited above.

[Borough Website: www.fnsb.gov](http://www.fnsb.gov)

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