

**473.626 VALUE AND ASSESSMENT OF TAXABLE DETACHED PROPERTY.**

The county assessor of the county in which the property is situated shall value and assess the taxable property in said area and shall report the same to the county auditor of the county in which such property is situated on or before October 1 of each year.

**History:** *1975 c 13 s 106; 1Sp1981 c 1 art 8 s 18*