

**273.10 SCHOOL DISTRICTS.**

When assessing personal property the county assessor shall designate the number of the school district in which each person assessed is liable for tax, by writing the number of the district opposite each assessment in a column provided for that purpose in the assessment book. When the personal property of any person is assessable in several school districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount.

**History:** (1991) *RL s 809; Ex1967 c 32 art 8 s 8*