

**276.03 TREASURER TO COLLECT LOCAL ASSESSMENTS.**

A county treasurer authorized by law to collect local assessments made or levied by a city shall collect all assessments for local improvements made or levied and certified to the treasurer by the city against any specific tract or parcel of land. The assessment must be collected at the same time as taxes levied against that tract or parcel of land.

**History:** (2076) 1911 c 266 s 1; 1973 c 123 art 5 s 7; 1986 c 444; 1987 c 229 art 5 s 1