

**273.06 DEPUTY ASSESSORS.**

Any assessor who deems it necessary to complete the listing and valuation of the property of the town or district within the time prescribed, with the approbation of the county auditor, may appoint a well-qualified citizen of the town or district to act as assistant or deputy, and may assign to that person such portion of the district as the assessor thinks proper. Each assistant so appointed, after taking the required oath, shall perform, under the direction of the assessor, all the duties imposed upon assessors by this chapter.

**History:** (1988) *RL s 806*; 1977 *c 434 s 9*; 1986 *c 444*