

**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. 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; 2014 c 308 art 9 s 26