

273.08 ASSESSOR'S DUTIES.

The assessor shall actually view, and determine the market value of each tract or lot of real property listed for taxation, including the value of all improvements and structures thereon, at maximum intervals of five years and shall enter the value opposite each description. When directed by the county assessor, local assessors must enter construction and valuation data into the records in the manner prescribed by the county assessor.

History: (1990) *RL s 808; 1945 c 481 s 1; 1963 c 799 s 2; 1965 c 624 s 4; Ex1967 c 32 art 8 s 7; 1975 c 437 art 8 s 9; 1984 c 593 s 14; 2003 c 127 art 2 s 11; 1Sp2017 c 1 art 15 s 15*

NOTE: The amendment to this section by Laws 2017, First Special Session chapter 1, article 15, section 15, is effective for assessment year 2018 and thereafter. Laws 2017, First Special Session chapter 1, article 15, section 15, the effective date.