

**272.10 RIGHT TO ASSESS AND COLLECT; LIMITATION.**

Except as hereinafter provided, the right to assess property omitted in any year, or to reassess taxes upon property prevented from being collected in any year, either as authorized and directed by this chapter or otherwise, shall not be defeated by reason of any limitation contained in any statute of this state, and, except as otherwise provided in this chapter, there shall be no limitation of time upon the right of the state to provide for and enforce the assessment and collection of taxes upon all property subject to taxation.

**History:** (2206) *RL s 980; 1939 c 423 s 1*