274.07 LIST BY PERSON SICK OR ABSENT.

If any person required to list property for taxation is prevented by sickness or absence from listing it with the assessor, the person, or the person's agent in charge of the property, may give the auditor a statement of the property value as required by this chapter at any time before the taxes are extended by the county auditor. The auditor shall list the property and correct the corresponding items in the return made by the assessor. No statement may be received from any person who refused or neglected to attest to the statement when required by the assessor. No statement may be received from any person, unless the person makes and files with it an affidavit of absence from the town or district without design to avoid the listing of the property, or was prevented by sickness from giving the assessor the required statement when asked to do so.

History: *(2041) RL s 851; 1986 c 444; 1987 c 229 art 4 s 1*