274.08 CORRECTION OF BOOKS.

The county auditor shall carefully examine the assessment books. If any property has been omitted, the auditor shall enter it on the list. The auditor shall notify the assessor of the omission. Upon notification, the assessor shall immediately determine the value of the omitted property and correct the original return. If the assessor does not perform, the auditor shall determine the value of the property and make the necessary corrections.

History: *(2042) RL s 852; 1986 c 444; 1987 c 229 art 4 s 1*