274.09 CORRECTION OF FALSE LISTS AND RETURNS.

If the county auditor believes that any person has given the assessor a false statement of personal property, or that the assessor has not returned the full amount of all property required to be listed in the assessor's town or district, or has omitted, or made an erroneous return of, any property subject to taxation, the auditor shall correct the return of the assessor. At any time before the final settlement with the county treasurer, the auditor shall charge the owners of the property on the tax lists with the proper amount of taxes.

For purposes of this section the auditor may issue compulsory process, require the attendance of any person supposed to have a knowledge of the property, or its value, and examine the person, on oath, about the statement or return. Before making the entry on the tax list, the county auditor shall notify the person required to list the property of the right to show that the person's statement or the return of the assessor is correct. The county auditor shall file in the auditor's office a statement of the facts or evidence upon which the auditor made the corrections. The county auditor must not reduce the amount returned by the assessor without the written consent of the commissioner of revenue. A statement supporting the reduction must be submitted by the county auditor or the party aggrieved to the commissioner of revenue.

History: *(2043) RL s 853; Ex1959 c 59 s 2; 1973 c 582 s 3; 1986 c 444; 1987 c 229 art 4 s 1*