274.12 DUTIES OF AUDITOR AND ASSESSORS.

Upon the receipt of the examiner's list, the county auditor shall enter the property described in it in the real and personal property assessment books. Upon receiving the books from the auditor, the assessor shall assess the property entered in it at its market value as shown by the list. A copy of the list must be furnished to the assessor with the assessment books of the district. The assessor shall also make the necessary corrections in any assessment made before receipt of the list to correspond with the market value of the property shown in the list and correct the returns accordingly. The auditor shall proceed under sections 273.02 and 274.09. On finding from the examiner's list that any property has been omitted from or undervalued in the lists of any prior year or years, the auditor shall enter it on the assessment and tax books for the year or years it was omitted or undervalued. The omitted and undervalued property must be assessed at the valuation and amounts shown on the list. The arrearages of taxes on the property accruing against it must be extended upon the tax list for the current year and collected like other taxes. An assessor or county auditor who neglects to perform a duty under this section is guilty of a misdemeanor. In addition to the usual penalty, the assessor or auditor is liable on official bond for all taxes on the property on the examiner's list.

History: *(2048) RL s 858; 1975 c 339 s 8; 1986 c 444; 1987 c 229 art 4 s 1*