**273.68 FAILURE TO OBTAIN LIST.**

In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as the assessor believes to be the market value thereof. When requested, the assessor shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

**History:** *(2033) RL s 846; 1975 c 339 s 8; 1986 c 444*