

CHAPTER 277

DELINQUENT PERSONAL PROPERTY
TAXES, DEFENSES

277.02 Delinquent list filed in court.

277.02 DELINQUENT LIST FILED IN COURT.

On the last secular day of July, of each year, the county treasurer shall make a list of all personal property taxes remaining delinquent July first, and shall immediately certify to and file the same with the clerk of the district court of his county, and upon such filing the list shall be prima facie evidence that all of the provisions of law in relation to the assessment and levy of such taxes have been complied with.

History: 1983 c 222 s 18.