

**443.18 Real estate — duty of owner.**

In all cases where real estate subject to taxation has not been assessed, the owner, or an agent of the owner, shall have the same done by the treasurer, and pay the taxes thereon; and if the owner fails to do so the treasurer shall assess the same and collect the tax assessed as the treasurer does other taxes.

[R60, §753; C73, §852; C97, §1399; C24, 27, 31, 35, 39, §7159; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.18]