

**99.31 Tax assessed.**

When such nuisance has been found to exist under any proceeding in the district court or as in this chapter provided, and the owner or agent of such building or ground whereon the same has been found to exist was not a party to such proceeding, nor appeared therein, the said tax of three hundred dollars shall, nevertheless, be imposed against the persons served or appearing and against the property as in this chapter set forth.

[SS15, §4944-h9; C24, 27, 31, 35, 39, §1617; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §99.31]