

**440.8 Delinquency.**

A tax based on said assessment shall be deemed delinquent from and after its entry on the tax books.

[C27, 31, 35, §7105-a8; C39, §**7105.8**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §440.8]