

**428.5 Unknown owners.**

When the name of the owner of any real estate is unknown, it shall be assessed without connecting therewith any name, but inscribing at the head of the page the words “owners unknown”, and such property, whether lands or city lots, shall be listed as nearly as practicable in the order of the numbers thereof.

[R60, §737; C73, §826; C97, §1353; C24, 27, 31, 35, 39, §6960; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.5]