

**443.14 Duty of treasurer.**

The treasurer shall assess any real property subject to taxation which may have been omitted by the assessor, board of review, or county auditor, and collect taxes thereon, and in such cases shall note, opposite the tract or lot assessed, the words "by treasurer".

[C51, §491; R60, §752; C73, §851; C97, §1398; C24, 27, 31, 35, 39, §7157; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.14]