

443.15 Time limit.

The assessment shall be made within two years after the tax list shall have been delivered to the treasurer for collection, and not afterwards, if the property is then owned by the person who should have paid the tax.

[C73, §851; C97, §1398; C24, 27, 31, 35, 39, §7158; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.15]

[99 Acts, ch 174, §4, 7](#)