

59-2-401 Assessment of transitory personal property.

If any taxable personal property is brought into a county from another county of this state at any time after January 1, and the property has not been assessed for that year, it shall be listed and assessed the same as if it had been in the county at the time of the regular assessment. The county assessor shall enter the assessment on the tax rolls in the hands of the county treasurer or elsewhere, and if made after the assessment book has been delivered to the county treasurer, the assessment shall be reported by the assessor to the county auditor, and the auditor shall charge the assessor with the taxes on the property. The assessor shall notify the person assessed and immediately proceed to secure or collect the taxes as provided under Part 13, Collection of Taxes.

Enacted by Chapter 4, 1987 General Session