

**32-1104. Annual reports to county assessors.** Annually, on or before the first day of February, the secretary shall furnish to the county assessor of each county in this state a list of the names and addresses of the owners of motorboats in each county and the identification numbers issued therefor by the secretary which were in effect on January 1 of each year. It shall be the duty of the county assessors of each county to check such lists against the personal property tax returns of the owners of such motorboats for any discrepancies between such lists and such personal property tax returns.

**History:** L. 1960, ch. 61, § 1; L. 1989, ch. 118, § 157; July 1.