

**79-1461. Investigation of property when no statement filed; listing by appraiser and notice to taxpayer; assistance of county attorney.** If any person refuses or fails to complete and deliver to the county appraiser a form of such person's property as required by law, or if the county appraiser shall be of the opinion that any form filed is not adequate or does not truly represent the property to be appraised, the county appraiser shall investigate, identify, list and value such property.

The county appraiser shall list such property in the name of the owner and within five days of ascertaining the fair market value of such property shall provide a notice of such listing and value to the owner.

The appraiser may request the county or district attorney or county counselor to subpoena and examine under oath any person or persons, records or documents that it is reasonable to believe would be useful in identifying and determining the value of the property located within the county.

**History:** L. 1982, ch. 391, § 8; July 1.