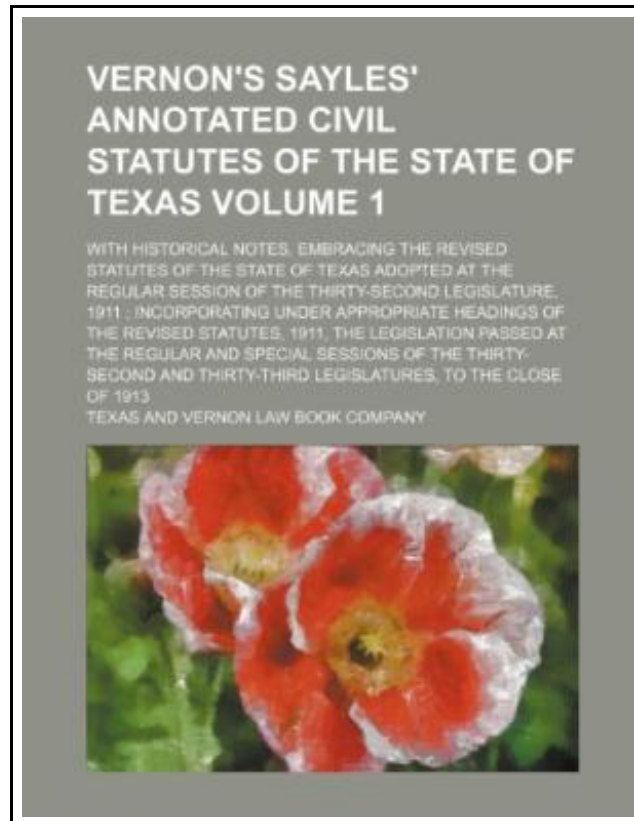


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Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1914 Excerpt: . such property shall be determined by the board of equalization, and the same may be sold as in other cases, if the tax be not paid in the time prescribed by law. Id. sec. 95. Art. 943. 503 443 Unrendered property shall be ascertained, etc., by assessor.--It shall be the duty of the assessor and collector, at the expiration of the time fixed by ordinance for the rendition of property, to ascertain such property in the city subject to taxation as has not been rendered; and the same shall be by him presented to the board of equalization for valuation by said board; and the same shall be by him entered in a supplement to the assessment roll as unknown, specifying the year for which said tax is not paid within the time prescribed by law; said property shall be sold at the same time and with like effect as other property. Id. sec. 96. When property may be added to rois.--Where city assessment roll has been substantially completed before levy of a. tax, the fact that property not reported is afterwards added to the roll does not invalidate the tax. Scollard v. City of Dallas, 16 C. A. 620, 42 S. W. 640. Art. 944. 504 444 Assessment for back taxes.--Whenever the assessor and collector shall ascertain that any taxable property, real or personal, has not been assessed for the past year, he shall assess the same in a supplement to his next assessment...

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