

79-303. Who to list property. Every person, association, company or corporation who shall own or hold, subject to his or her control, any tangible personal property shall list said property for assessment. The property of every ward shall be listed by his or her guardian; of every minor by his or her father, if living and of sound mind; but if his or her father be not living, or be of unsound mind, by his or her mother; and if neither father nor mother is living, by the person having such property in charge. Any property held in trust for the benefit of another shall be listed by the trustee. The property of the estate of every deceased person shall be listed by the executor or administrator.

The property of persons, associations, companies or corporations whose assets are in the hands of receivers shall be listed by such receivers, and the property of every other corporation subject to taxation under this act shall be listed by some person designated by said corporation; and the property of any company or firm shall be listed by an agent or partner thereof.

If any person, association, company or corporation shall have in their possession or custody any tangible personal property belonging to others not specifically included in the foregoing, it shall be their duty to list such property with the assessor in the name of the owner thereof.

History: L. 1876, ch. 34, § 6; R.S. 1923, 79-303; L. 1965, ch. 511, § 2; June 30.