Cherokee Nation Code Annotated
Title 41: Landlord and Tenant
Chapter 3: Non-Residential Landlord and Tenant Act
§ 230. Taxation of improvements
Cite as: 41 CNCA § 230

All improvements put on leased lands, that do not become a part of the realty, shall be assessed to the owner of such improvements as personal property; and the taxes imposed on such improvements shall be collected by levy and sale of the interest of such owner, the same as in all other cases of the collection of taxes on personal property.

Historical Data

LA 17–91, eff. December 14, 1991.