

79-205b. Taxes paid under protest; disorganization of taxing district; no-fund warrants; tax levies. Whenever any taxpayer shall be entitled to recover any taxes which were paid under protest and any portion of the proceeds thereof were distributed to a taxing district which has been disorganized, the board of county commissioners shall issue no-fund warrants in an amount necessary to refund that portion of the taxes distributed to the taxing district which was disorganized and shall at the time next prescribed by law for the certification of tax levies provide for the levy of taxes upon all taxable property in the territory comprising the disorganized taxing district at the time of its disorganization in an amount necessary for the payment of such warrants together with the interest thereon.

History: L. 1971, ch. 302, § 2; April 3.