

**79-2014. Abatement and cancellation of unpaid taxes upon certain mineral interests or royalties.**

All unpaid taxes upon any mineral interest or mineral royalty in real estate, the title to which has merged with the title to the surface interests in a single ownership or any interest or royalty given or granted for any term, and the term of which interest or royalty has expired or terminated, together with the penalties and interest on such unpaid taxes, shall by resolution of the board of county commissioners, be ordered abated, canceled and stricken from the tax rolls.

**History:** L. 1945, ch. 373, § 1; L. 1955, ch. 415, § 1; L. 1969, ch. 442, § 1; April 10.