

79-2107. Sheriff's return of tax warrants; liability of treasurer and sheriff. All warrants returned by the sheriff shall be endorsed with date of service, date of collection, and amount collected, and if no property is found, so state; and if any treasurer or sheriff shall fail to issue or serve and return the warrants as provided by this act, such treasurer or sheriff shall be held liable for the amount of tax upon which warrants have so failed to be issued, served or returned. The board of county commissioners shall not allow the claim for the salary of any sheriff for any month after the month of October in any year unless and until said sheriff has made return of each and every personal property tax warrant which has been issued at any time during said year.

History: L. 1876, ch. 34, § 98; R.S. 1923, 79-2107; L. 1943, ch. 301, § 4; June 28.