

79-2112. Same; proceedings when property sold, seized, or attempted to be removed or sold. If property subject to taxation be sold, seized, or attempted to be removed or sold, as described in sections 3, 4 and 5 [*] of this act before the sheriff has made his or her return thereof, or before the county clerk has turned over the tax rolls for that year to the county treasurer, then, the county assessor shall furnish the county treasurer the assessment of that person. The county treasurer shall at once levy upon the property so returned to him or her the percentage of tax levied in that county for the previous year, and collect the same as in this act provided. Should the percentage thus collected exceed the rate levied for the current year, such excess shall be returned to the person entitled thereto by the county treasurer, upon the order of the board of county commissioners. If the tax books for that year have come into the possession of the county treasurer, then, if such property be not listed therein, the county assessor shall enter the same on the tax books, and levy thereon the same percentage of tax that is levied in that county for that year, and the county treasurer shall then collect the taxes so levied as in other cases.

History: L. 1943, ch. 301, § 7; June 28.

* Sections 3, 4, and 5, evidently intended as §§ 5 and 6, see 79-2109, 79-2111.