

79-2912. Loss of tax-sale certificate. The owner of any tax-sale certificate which has been lost or which may hereafter be lost, and the land therein described shall not have been redeemed at the time a tax deed becomes due thereon, may exhibit to the treasurer evidence satisfactory to him or her of such loss, and upon his or her executing a bond to the treasurer, with sufficient surety to protect any person who should thereafter show his or her right thereto, then the treasurer shall issue to said owner a duplicate tax-sale certificate, which shall have the same effect in all respects as the original.

History: L. 1877, ch. 42, § 1; March 15; R.S. 1923, 79-2912.