

**18-212. Collection of unpaid taxes in detached territory; use of proceeds.** The taxes levied and unpaid in said detached territory, delinquent or otherwise, at the time of such change, shall be transcribed from the books in the hands of the treasurer of the county to which said territory formerly belonged, in the manner in which said tax stands upon said books, together with the warrant attached to said tax book, and pass the same over to the treasurer of the county to which said territory is attached, taking his receipt therefor, which transcript, with a duplicate warrant thereto attached, shall be sufficient authority to authorize said treasurer to proceed to collect said tax, and shall collect or cause the same to be collected, and account and be responsible therefor, in the same manner and to the same extent as now or hereafter provided by law for the collection of other county or state taxes; and said tax shall be used in that portion of the county upon which the same was levied, except that raised for state and county purposes, which shall be paid over by said treasurer to the county treasurer, from which said territory was detached, from time to time, as the same is collected.

**History:** L. 1872, ch. 96, § 11; Feb. 29; R.S. 1923, 18-212.