

79-419. Partitioned lands; certification by district court; entry upon tax roll by county clerk; valuation by county appraiser; apportionment of tax. It shall be the duty of the clerk of the district court of each county of this state, when any lots or land have been partitioned by order of any such court, to certify to the county clerk a description of the lots or land partitioned, and also a description of each piece or parcel into which the same has been divided, together with the name of the owner. The county clerk shall enter on the tax roll the description of the several pieces of land into which any such lots or land have been partitioned, and such description shall be held to be valid for all purposes. The county clerk shall cause the county appraiser to value each piece or parcel of such lots or lands as divided. The county clerk shall apportion the tax originally charged to such lots or lands that have been divided in the proportion represented by the percent that the value of each piece or parcel shall represent of the total value of all pieces or parcels as appraised individually by the county appraiser. Whenever any lands held by tenants in common shall be sold upon proceedings in partition, or shall be taken by the election of any of the parties to such proceedings, or where any real estate shall be sold at judicial sale, or by administrators, executors, conservators, or trustees, the court shall order all taxes and penalties thereon against such lands to be discharged out of the proceeds of such sale.

History: L. 1911, ch. 316, § 19; R.S. 1923, 79-419; L. 1965, ch. 514, § 1; L. 1982, ch. 391, § 28; July 1.