

**8-174. Same; duty of county clerk; receipt by county treasurer.** The county clerk shall show on the tax rolls or by separate listing which he or she delivers to the county treasurer each year the make, model and year of each vehicle assessed in the county. Upon the payment of personal property taxes by any person including personal property taxes upon a vehicle, the county treasurer shall issue a receipt showing the foregoing information concerning the vehicle upon which taxes are being paid.

**History:** L. 1957, ch. 56, § 2; Jan. 1, 1958.