

79-2026. Liability for unpaid taxes on personal property abandoned or repossessed. Whenever personal property in this state is abandoned or repossessed after it is assessed and before the taxes are paid, the owner or lessee of any real property upon which such property was situated at the time of abandonment or repossession shall not be liable for such taxes where lawful title to such property is acquired by such landowner or lessee within 12 months of the time such property is deemed abandoned or within 12 months of the time legal proceedings are commenced to effect a repossession.

History: L. 2014, ch. 81, § 2; July 1.