

**79-2203. County clerk's statement to director of accounts and reports, contents; county responsible to state for levies after making adjustments.** On or before June 30 of each year, the county clerk shall send to the director of accounts and reports a statement showing tax information prescribed by the director of accounts and reports. Such information may include, but shall not be limited to: (1) all double and erroneous assessments abated, (2) taxes refunded, (3) additions to the tax rolls made subsequent to the certification thereof to the director of property valuation, (4) the amount of tax warrants uncollected and returned by the sheriff "not found" and "no property." Also a showing of the valuations and levy rates of personal tax warrants of prior years for which credit has been taken in previous settlements with the state, and which have been subsequently collected, and the state's share of the tax warrants thus collected. Such statement shall be signed by the county clerk and countersigned by the county treasurer. Each county is responsible to the state for the full amount of the taxes levied by law for state and other purposes, after making adjustment for the credits and additions as shown on said statement.

**History:** L. 1876, ch. 34, § 102; R.S. 1923, 79-2203; L. 1937, ch. 359, § 4; L. 1981, ch. 381, § 2; July 1.