

**42-18353. Certificate of removal and **abatement**; purging record of tax, penalty and interest**

A. On finding that a situation described in section 42-18351 exists for any taxable year or years, and on receiving the approval of the board of supervisors, the county treasurer shall prepare a certificate of removal and **abatement** stating:

1. The name of the property owner.
2. A description of the property.
3. The tax parcel number.
4. The years and amounts of tax, penalty and interest involved.
5. The extent to which the lien is proposed to be removed and the extent to which the tax, penalty and interest are proposed to be abated pursuant to this section.

B. The county treasurer shall present the certificate of removal and **abatement** to the board of supervisors for the board's approval. The certificate of removal and **abatement** is final and effective when approved by the board of supervisors.

C. When a certificate of removal and **abatement** becomes final and effective the county treasurer shall:

1. Delete from the delinquent list and the record of tax lien sales the tax, interest and penalty covered by the certificate.
2. Make a notation in those records that the deletion was made pursuant to a certificate that was duly issued pursuant to this section and stating the number of the certificate.