

42-19118. Clearing uncollectible tax

A. If the county treasurer, sheriff and county attorney are unable to locate both the personal property on which taxes have been assessed and the person owning the property or the owner's successors or assigns, after diligent search by the sheriff, the tax may be declared uncollectible pursuant to this section.

B. The county treasurer shall:

1. Prepare and submit to the board of supervisors a **certificate of clearance** stating:

- (a) The name of the person who is liable for the tax.
- (b) A description of the property.
- (c) The tax roll number.
- (d) The delinquent date of the tax.
- (e) The year and the amount of tax, interest and penalty involved.
- (f) The extent of any lien on the property.

2. Submit an affidavit from the sheriff stating that after a diligent search both the property and the person owning the property or the person's successors or assigns have not been located.

C. On being satisfied that the tax is uncollectible, the board of supervisors may approve the **certificate of clearance**.

D. On approval of the **certificate**, the treasurer shall:

- 1. Delete from the treasurer's records the tax, interest and penalty covered by the **certificate**.
- 2. Make a notation in the records that the deletion was made pursuant to the approval of a **certificate of clearance** together with the number and date of the **certificate**.

E. If the property or the person who owns the property or the owner's successors or assigns are located after the approval of the **certificate of clearance**, the county treasurer may reinstate and collect the taxes, penalties and interest as if there had been no approval of the **certificate**.