

#### **445.53 Taxes certified to another county.**

In all cases of delinquent taxes, if the person upon whose property the taxes were levied has disposed of or removed the property and the treasurer of the county where the taxes were levied can find no property within that county against which those taxes can be collected, the treasurer of the county where those taxes are delinquent shall make out a certified abstract of the taxes and forward it to the treasurer of the county in which the person resides or has property, if the treasurer transmitting the abstract has reason to believe that the delinquent taxes can be collected by that county.

[C73, § 861; C97, § 1409; SS15, § 1409; C24, 27, 31, 35, 39, § **7228**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 445.53]

91 Acts, ch 191, §49