

**445.54 Collection in such case.**

The county treasurer forwarding and the one receiving said abstract shall each keep a record of it, and, upon receipt and filing in the office of the treasurer to whom sent, it shall have the effect of a levy of taxes in that county, and the collection shall proceed in the same manner as in the collection of other taxes.

[C73, §862; C97, §1410; C24, 27, 31, 35, 39, §7229; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.54]

[91 Acts, ch 191, §50](#)