

79-2104. Alias tax warrants to sheriff of county to which taxpayer has removed. It shall be the duty of the several county treasurers in the state, immediately after their receiving said warrants returned as provided in the preceding section, to issue an alias tax warrant, directed to the sheriff of any county in this state into which any such taxpayer may have removed or may reside, or in which his or her personal property may be found, who shall proceed to collect said taxes the same as upon execution, together with his or her costs upon the same, and after collecting the said taxes to forward the same to the treasurer of the county who issued said warrant, together with the warrant, and his or her return endorsed thereon: *Provided*, That if said warrant be returned unsatisfied, in whole or in part, the county treasurer may issue further alias tax warrants to the sheriff of his or her county or to the sheriff of any county in this state in which the taxpayer has personal property.

History: L. 1876, ch. 34, § 95; R.S. 1923, 79-2104; L. 1931, ch. 305, § 1; Feb. 26.