

**79-2317. Record of sales; contents of list; duty of county treasurer in counties of less than 100,000 to furnish duplicate to county clerk; exception.** The county treasurer shall immediately after the close of the sale of real estate for taxes record a list of all real estate in a book prepared for that purpose. Said list shall contain: (1) The date of sale thereof. (2) The name of the owner or owners, if known. (3) The description of each tract or lot. (4) The name of the county as purchaser. (5) The total amount of taxes at the time of sale. (6) Columns for showing the name of person redeeming, and date of redemption. (7) Columns for showing total amount paid for redemption. (8) Columns for showing date of foreclosing and name of person to whom sold on foreclosure sale. The county treasurer of all counties having a population of less than one hundred thousand (100,000) except the county treasurer of any county having a population of more than forty thousand (40,000) and less than fifty thousand (50,000), and having an assessed tangible valuation of more than one hundred million dollars (\$100,000,000), shall furnish the county clerk with a duplicate of the record of sales herein provided for.

**History:** L. 1876, ch. 34, § 120; R.S. 1923, 79-2317; L. 1941, ch. 375, § 8; L. 1968, ch. 86, § 1; July 1.