

79-2416d. Cancellation of real estate tax penalties and interest incurred prior to 1910. The state board of tax appeals shall have the authority, upon such application and proper showing as the board may require, to cancel all penalties and accrued interest on real estate taxes where such real estate taxes were incurred prior to January 1, 1910.

History: L. 1951, ch. 504, § 1; L. 2008, ch. 109, § 104; L. 2014, ch. 141, § 111; July 1.