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Authorizing Counties to Cancel certain Uncollectable Taxes.

Colorado General Assembly

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AN ACT

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 "To provide for the Method of Collecting and Keeping Account of Moneys Collected for State Institutions."

Be it enacted by the General Assembly of the State of Colorado :

SECTION 1. All taxes collected for state institutions in each year, shall be combined under one head and entered by the clerk of each county of this state upon the tax list, under the head of state institutions, in one column.

SEC. 2. All taxes for state institutions shall be collected and receipted for by the treasurer of each county as tax for state institutions; and it shall be the duty of the county treasurer of each county, at the end of each month, to divide the fund for state institutions, giving to each state institution its respective share, and shall credit the same to the state treasury.

Approved February 4, 1879.

 AN ACT

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 Authorizing Counties to Cancel certain Uncollectable Taxes.

Be it enacted by the General Assembly of the State of Colorado :

SECTION 1. All taxes of any kind, assessed in any county of this state, that have been delinquent for a period of six years, may be cancelled by the county commissioners in their respective counties; *Provided*, the county commissioners are satisfied that said taxes are uncollectable. Cancellation of delinquent taxes.

SEC. 2. That it shall be the duty of the county commissioners, when taxes are cancelled as provided for in section one, to report the same to the auditor of state, who shall give the county credit for the amount of state taxes so cancelled. County commissioners to report taxes cancelled to state auditor.

Approved February 12, 1879.