

59-2-321 Extension of taxes on assessment book.

- (1) The property taxes of each city, town, school, and special taxing district shall be extended on the assessment book by the county auditor at the rate certified by the governing body of the city, town, school, and special taxing district at the time the state and county taxes are extended.
- (2) The whole tax shall be carried into a column of aggregates, and shall be collected by the county treasurer at the time and in the manner provided by law for collecting state and county taxes.

Amended by Chapter 271, 1995 General Session