

TITLE 31
COUNTIES AND COUNTY LAW

CHAPTER 3
COUNTY DIVISION -- TRANSFER OF RECORDS

31-301. AUDITOR AND RECORDER'S RECORDS. The ex officio auditor and recorder of any county in this state which has heretofore been, or may hereafter be, divided by the legislature shall, upon demand in writing by the ex officio auditor and recorder of any county which has been created, in whole or in part, from the territory of such divided county, deliver to the ex officio auditor and recorder of the county so created, in whole or in part, from such territory, all record books in his custody and control relating solely to persons and property situated in such newly-created county, together with all maps and plats relating to town sites, precincts, school districts, road districts and other municipalities situated wholly within the boundaries of such newly-created county, and the originals of all chattel mortgages relating to personal property within said newly-created county, and also all tax sale certificates and other papers relating wholly to, and covering property located entirely within such newly-created county. At the time of such delivery by the said ex officio auditor and recorder of the divided county, he shall take an itemized receipt from the ex officio auditor and recorder of the newly-created county, and file and keep the same in his office as a part of the records of said divided county.

[(31-301) 1913, ch. 19, sec. 1, p. 89; reen. C.L. 145:1; C.S., sec. 3756; I.C.A., sec. 30-301.]

31-302. LEGAL EFFECT OF TRANSFERRED RECORDS. The book records, plats, chattel mortgages, tax sale certificates and other records, aforesaid, when they shall be delivered to the ex officio auditor and recorder of the newly-created county, shall be deemed to be a part of the records of such newly-created county, and shall be received in evidence with like force and effect as any others of said county.

[(31-302) 1913, ch. 19, sec. 2, p. 89; reen. C.L. 145:2; C.S., sec. 3757; I.C.A., sec. 30-302.]

31-303. TAX COLLECTOR'S RECORDS. The county tax collector of the divided county shall immediately, after the passage and approval of this chapter, proceed to make and certify to a transcript of so much of the tax rolls of his office as show taxes levied and assessed against persons, firms, associations, corporations, real and personal property in the territory included in the newly-created county, and unpaid at the time this chapter goes into effect, and as soon as such transcript is completed, the same shall be delivered to the tax collector of the newly-created county and become thenceforth the property of such newly-created county and the official record thereof, with the same force and effect as the original tax roll, and shall be authority for the tax collector of the newly-created county to collect such unpaid taxes, both real and personal, in any manner authorized by law.

[(31-303) 1913, ch. 19, sec. 3, p. 89; reen. C.L. 145:3; C.S., sec. 3758; I.C.A., sec. 30-303.]