

CHAPTER 280**REAL ESTATE TAX JUDGMENT SALES**

280.27 Applications for state tax deeds.

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All applications for tax deeds under this chapter shall be made to the commissioner of revenue and the applicant shall present to such official the original tax certificate and certified copy of the notice of expiration of redemption, with proof of service thereof and of the filing of such proof in the office of the county auditor, and certificate of such auditor that the time of redemption has expired and that no redemption has been made, and such other proof as the commissioner of revenue may require. All of these papers shall be filed in the office of the commissioner of revenue, and shall remain therein as permanent records. If the original tax certificate, or any assignment thereof, has been lost or destroyed, the county auditor shall issue a duplicate thereof, upon proof of such loss or destruction, by the filing in the auditor's office of an affidavit by such owner or some other person having knowledge of the facts. Any such duplicate certificate or assignment shall be of the same force and effect as if it were an original.

History: 1991 c 326 s 12