

**279.092 PUBLICATION AND RELATED COSTS.**

The county shall assess a service fee of the amount determined by the county board as reasonably necessary to recover all costs incurred, against each parcel included in the delinquent tax list filed pursuant to section 279.05. The unpaid fees shall constitute a lien against the property in the manner provided in section 272.31 for unpaid taxes. When the fee is collected, the general revenue fund of the county shall be credited to defray costs incurred by the county auditor and the court administrator of district court to prepare and publish the delinquent tax list and to enter judgment if no answer is filed.

**History:** 1983 c 342 art 15 s 7; 1Sp1986 c 3 art 1 s 82; 2004 c 182 s 2