

**276.041 FILING TO RECEIVE NOTICE OF DELINQUENT TAXES.**

Fee owners, vendees, mortgagees, lienholders, escrow agents, and lessees of real property may file their names and current mailing addresses with the county auditor in the county where the land is located for the purpose of receiving notices affecting the land that are issued under sections 276.04, 281.23, and 279.091. A person filing shall pay a filing fee of \$15 to the county auditor for each parcel. The filing expires after three years. The county auditor shall give a copy of the list of names and addresses to the county treasurer. Taxpayers of record with the county auditor and mortgagees who remit taxes on their behalf shall receive tax statements and other notices and are not required to file and pay fees under this section.

**History:** 1983 c 342 art 15 s 3; 1986 c 444; 1987 c 229 art 5 s 1; 1991 c 291 art 12 s 11