

**281.32 LIMITATION OF TIME FOR FILING CERTIFICATE; 1925 AND PRIOR YEARS.**

No notice of the expiration of the time of redemption upon any certificate of tax judgment sale issued to an actual purchaser shall be issued or served after the expiration of six years from the date of the tax judgment sale described by any such certificate, nor shall any such certificate be recorded in the office of the county recorder or filed in the office of the registrar of titles of the proper county after the expiration of seven years from the date of such sale.

No notice of the expiration of the time of redemption upon any state assignment certificate issued under the provisions of section 280.11 shall be issued or served after the expiration of six years from the date of such certificate, nor shall any such certificate or deed issued pursuant thereto be recorded in the office of the county recorder after the expiration of seven years from the date of such certificate.

All such certificates upon which such notice of expiration of redemption shall not be issued and served and such certificates recorded or filed in the office of the proper county recorder or registrar of titles within the time limited by this section shall be void and of no force and effect for any purpose, and failure to serve such notice or record or file such certificate within the time herein prescribed shall operate to extinguish the lien of the purchaser for the taxes for the year or years in such certificate described and appearing and the lien of all subsequent taxes paid under such certificate.

**History:** (2170) 1917 c 488 s1; 1919 c 169 s 1; 1976 c 181 s 2; 1997 c 7 art 1 s 117