

**287.10 PREPAYMENT OF TAX; EVIDENCE; NOTICE.**

A mortgage, or documents relating to its foreclosure, assignment, or satisfaction, must not be recorded unless the tax has been paid. Except as provided in section 582.25, a document or any record of the mortgage may not be received in evidence in any court, and is not valid notice, unless the tax has been paid. If the tax is paid, an error in computation or ascertainment of the amount does not affect the validity of the mortgage or the record or foreclosure. This section does not apply to a mortgage that is exempt from the tax imposed under section 287.035.

**History:** (2328) 1907 c 328 s 7; 1913 c 163 s 2; 1929 c 222 s 1; 1Sp1985 c 18 s 3; 1987 c 268 art 14 s 14; 1999 c 31 s 7