

**276.07 UNDIVIDED INTEREST; PAYMENT AND RECEIPT.**

A person holding an undivided interest in taxable real property, including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim, or lien held by them in, to, or upon it, may pay the taxes on the undivided interests. The county treasurer may issue a receipt for the amount paid and specify the interest paid. The treasurer shall enter on the tax list the name of the person who paid the taxes and the undivided interest, and shall report the payment and nature of the interest to the county auditor. If the taxes have been paid, the undivided interests are exempt from proceedings to enforce the collection of the same tax against other undivided interests upon which the tax has not been paid. The tax upon the undivided interests upon which the taxes have not been paid must be collected as though the undivided interests were a separate description.

**History:** (2080) 1913 c 505 s 1; 1979 c 50 s 33; 1986 c 444; 1987 c 229 art 5 s 1