281.11 TAXPAYER MAY PAY TAXES ON PART.

Any person holding an interest in a tract of land which forms a part less than the whole of a tract of land as listed for taxation, 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 such tract less than the whole so listed, may pay such portion of the taxes assessed against the whole tract of land as may be determined as the proper proportion of such taxes to be apportioned against the lesser tract by the county auditor, after notice to all parties interested given in the manner provided by section 281.10. The county auditor shall give notice as provided by section 281.10, and not less than 10, nor more than 20, days after such notice, shall determine the portion of the tax on the whole tract to be charged to such lesser tract, and any person may pay such portion to the county treasurer, and upon payment to the county treasurer of the amount so charged to such lesser tract the treasurer shall give a receipt for the amount so paid and specify the tract so paid on, and enter on the tax list the name of the person who paid such taxes and the tract on which the tax was so paid, and report to the auditor the payment of such taxes on such tract. Thereupon the tract shall be exempt from proceedings to enforce the collection of the tax against the remaining tract upon which such tax has not been paid and the collection of such tax upon the remaining tract upon which the taxes have not been paid shall be proceeded within the same manner as to such remaining tract as though it were listed as a separate description.

History: *(2161) 1923 c 344 s 1; 1986 c 444*