

281.37 INTEREST WHEN LAND NOT IN LIST.

When any parcel of land upon which taxes are delinquent is omitted for any year from the list filed by the county auditor with the court administrator of the district court, such delinquent taxes shall bear interest at the rate of 12 percent per annum from the second Monday of May in the year in which the taxes became delinquent.

History: (2175) *RL s 961; 1Sp1986 c 3 art 1 s 82*