

**280.01 STATE BID IN AT SALE.**

On the second Monday in May, in each year, the county auditor shall sell all parcels of land against which judgment has been entered and remains unsatisfied for the taxes of the preceding year or years. The auditor shall bid in for the state for all such parcels of land the amount of all delinquent taxes, penalties, costs, and interest to date. No notice of sale shall be required to be published, posted, or served prior to sale.

**History:** (2127) *RL s 927; 1983 c 342 art 15 s 13*