

**281.327 CANCELLATION OF CERTIFICATE UPON JUDICIAL ORDER.**

Upon the petition of any person interested in the land covered by a real estate tax sale certificate, state assignment certificate, or forfeited tax sale certificate and, upon the giving of such notice to the holder of such certificate as may be ordered, the district court, in the proceedings resulting in the judgment upon which a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate is based, may order the cancellation of a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate upon which notice of expiration of time of redemption has been issued when the certificate or a deed issued thereon has not been recorded in the office of the county recorder or filed in that of the registrar of titles, if the land is registered, within seven years after the date of the issuance of such certificate; the county auditor, on the filing of the order, shall make an entry in the proper copy real estate tax judgment book, opposite the description of the land, "canceled by order of court"; and the rights of the holder under the certificate shall thereupon be terminated of record in the office of the county auditor.

**History:** (2145-3) *Ex1937 c 71 s 3; 1976 c 181 s 2; 1986 c 444*