

**272.44 TAXES PAID BY LIENHOLDERS ARE ADDED TO LIEN.**

Any person who has a lien, by mortgage or otherwise, upon any land upon which the taxes have not been paid when they came due, may pay such taxes before or after the same become delinquent, and the interest, penalty, and costs, if any, thereon; and the money so paid shall be added to the lien on such land; and, with the interest thereon at the rate specified in the mortgage, other instrument, or by law, shall be collectible with, as a part of, and in the same manner as the amount secured by the original lien. No interest shall accrue on the taxes so paid by such lienholder prior to June first of the year in which such taxes become due and payable.

**History:** (2209) *RL s 983; 2006 c 221 s 2*