

**280.39 DELINQUENT TAXES MAY BE PAID IN INVERSE ORDER.**

In any case where taxes for two or more years are delinquent against a parcel of land, the taxes, or a portion of them, if held by the state, may be paid in the inverse order to that in which the taxes were levied, with accrued penalties, interest, and costs upon the taxes so paid, without payment of the taxes for the first of such years; provided, that such payment shall not affect the lien of any unpaid taxes or tax judgment.

**History:** 1941 c 97 s 1; 2008 c 154 art 2 s 22