

**282.135 DELEGATION BY COUNTY BOARD.**

Except as provided in section 282.13 and notwithstanding any other law to the contrary, the county board may delegate to the county auditor any authority, power, or responsibility relating generally to the administration of tax-forfeited land assigned to the county board this chapter. This delegation includes, but is not limited to, the authority, power, and responsibility to classify tax-forfeited land as conservation or nonconservation property; set the appraisal values and terms of sale and sell at public auction; initiate legal proceedings to cancel purchase and repurchase contracts in default status; authorize reinstatement of canceled tax-forfeited contracts; and authorize former owners and other eligible parties to repurchase tax-forfeited land. If delegation is granted under this section, the county board shall prescribe the conditions for delegation and may revoke the delegation without good cause or prior notice. If the county auditor holds elective office, no delegation shall be made under this section unless the county auditor concurs in the delegation.

**History:** 1995 c 264 art 3 s 21