

444.076 TAX-FORFEITED LAND RETURNED TO PRIVATE OWNERSHIP; CHARGES.

When tax-forfeited land is returned to private ownership and the land is benefited by a public improvement for which special assessments were canceled because of the forfeiture, the municipality or other public authority that made the improvement may impose fees or charges for the use or availability of the improvement or for connections therewith in an amount not to exceed the amount remaining unpaid on the canceled assessment. The municipality may make the fees or charges a charge against the owner, lessee, occupant, or all of them and may certify unpaid fees or charges to the county auditor with taxes against the property for collection as other taxes are collected.

History: 1976 c 259 s 3