

**280.35 INVALID CERTIFICATE.**

If any certificate issued pursuant to sections 280.03 and 280.11 to an actual purchaser prove to be invalid for any other cause than that the land described therein was not subject to taxation, or that the taxes had been paid prior to the sale, or that the assessment or levy was void, the lien of the state on the parcel of land sold, as provided in section 272.31 shall be transferred, without any act whatever, to, and vested in, the holder of such certificate, or the holder's personal representatives, heirs, or assigns. Such holder, or the personal representatives, heirs, or assigns of the holder, may collect out of the property covered by such lien, by sale thereof by foreclosure, or other proper action or proceeding, the amount of taxes, penalties, and interest due thereon at the time of such sale, with interest thereon at the rate of 12 percent per annum, together with the amount of all subsequent taxes paid, with interest thereon at said rate, and the costs and expenses of such action.

**History:** (2148) *RL s 942; 1986 c 444; 1997 c 7 art 1 s 115*