

**384.19 STATEMENT OF UNPAID DELINQUENT TAXES.**

Upon request of any person the county auditor shall search the official records of the office to determine if unpaid property taxes exist for any tax parcels of land listed in the request. The county auditor shall certify the results of the search for each parcel by showing the amount of tax unpaid for each tax year payable. For purposes of this section, "tax" includes penalty, interest, fees, and costs related to the unpaid tax.

At the option of the county auditor, magnetic tape or other electronic media may be employed to transmit the data request or the search results. For this service a fee may be charged in an amount established by the county board up to a maximum of \$5 per parcel, to recover the reasonable costs incurred to furnish the service. The provisions of section 276.041 are not affected by this section.

**History:** *1994 c 510 art 1 s 11*