## 280.03 CERTIFICATE OF SALE.

The county auditor shall execute to the purchaser of each parcel a certificate which may be substantially in the following form:

percent per annum bid on such sum; and, the sum having been paid, I do therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said parcel of land, in fee simple, subject to easements and restrictions of record at the date of the tax judgment sale, including, but without imitation, permits for telephone and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension, to said, and the heirs and assigns of, forever, subject to redemption as provided by law.
Witness my hand and official seal this day of
, ,
County Auditor."

If the land shall not be redeemed as provided in chapter 281, such certificate shall pass to the purchaser an estate therein, in fee simple, without any other act or deed whatever subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension. Such certificate may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and with like effect. If any purchaser at such sale shall purchase more than one parcel, the auditor shall issue to the purchaser a certificate for each parcel so purchased.

**History:** (2129) RL s 929; 1953 c 493 s 2; 1986 c 444; 1998 c 254 art 1 s 107; 2014 c 308 art 9 s 46