

**281.39 TIME FOR REDEMPTION FROM TAX SALE EXTENDED IN CERTAIN CASES.**

Whenever at the time fixed by law for absolute forfeiture of any parcel of land heretofore or hereafter bid in for the state there shall be pending, in the United States district court, proceedings in eminent domain affecting such parcel, and such eminent domain proceedings shall have been pending more than two years prior to the date of forfeiture, the time of the forfeiture of such parcel shall be and is postponed and continued until the expiration of one year after the final determination of such eminent domain proceedings; and the owner of such parcel, regardless of whether such parcel is included within the boundaries of any game preserve, reforestation project, or conservation area, or any person having an interest therein, may discharge the delinquent taxes and assessments against such parcel and redeem such parcel, or portion thereof, from such sale to the state within such period, as so extended, upon payment of the portion of such unpaid taxes and assessments permitted by any law in effect during the pendency of such condemnation proceedings. Such redemption and discharge of delinquent taxes and assessments may be so made regardless of any or no determination of the value or other action by the county board or the commissioner of revenue.

**History:** (2176-1) 1933 c 274 s 1; 1973 c 582 s 3; 1983 c 342 art 15 s 29