270C.7106 RECORDS OF SALE.

The commissioner shall maintain a record of all sales of property under section 270C.7101 and of redemptions of real property. The record shall set forth the tax for which the sale was made, the dates of seizure and sale, the name of the party assessed and all proceedings in making the sale, the amount of expenses, the names of the purchasers, and the date of the certificate of sale. A copy of the record, or any part thereof, certified by the commissioner shall be evidence in any court of the truth of the facts therein stated.

History: *2005 c 151 art 1 s 82*