92.51 TAXATION; REDEMPTION; SPECIAL CERTIFICATE.

State lands sold by the director become taxable. A description of the tract sold, with the name of the purchaser, must be transmitted to the proper county auditor. The auditor must extend the land for taxation like other land. Only the interest in the land vested by the land sale certificate in its holder may be sold for delinquent taxes.

History: *(6323) RL s 2439; 1909 c 114 s 1; 1985 c 265 art 3 s 1; 1986 c 444; 1999 c 243 art 13 s 1*