272.14 TRANSFER OF UNDIVIDED INTEREST.

Upon presentation of a deed or other instrument conveying an undivided part of a parcel of land, and upon payment of an equivalent proportional part of the taxes delinquent thereon, according to the records of the county auditor the county auditor shall endorse a certificate thereon, as prescribed in section 272.12. Delinquent taxes are those taxes deemed delinquent under section 279.02.

History: *(2213) RL s 987; 1971 c 63 s 2; 1986 c 444*