272.21 RAILROAD LANDS; SALE.

When a railroad company owning lands granted to it to aid in the building of its road and taxed as railroad operating property, sells, assigns, transfers, or disposes of any estate, right, title, or interest in the land, such right, title, estate, or interest shall become taxable in the same manner as comparable property, and be assessed and taxed, and such taxes shall be enforced, as in the case of other real property. In such assessment, and in the proceedings to collect and enforce such taxes, it shall be sufficient to refer to the owners of such estate, right, title, or interest as "unknown."

History: *(2221) RL s 993; 1984 c 593 s 8*