272.31 LIEN OF REAL ESTATE TAXES.

The taxes assessed upon real property shall be a perpetual lien thereon, and on all structures and standing timber thereon and on all minerals therein, from the year in which the property is assessed. As between grantor and grantee, such lien shall not attach until the first Monday of January of the year next thereafter.

History: *(2191) RL s 975; 1967 c 578 s 1; 1991 c 291 art 12 s 6*