**272.39 STRUCTURES, TIMBER, OR MINERALS MAY BE SEIZED.**

Any structure, timber, minerals, sand, gravel, peat, subsoil, or topsoil removed from any tract of land upon which taxes are due and payable, as provided in this chapter, or so much thereof as may be necessary, may be seized by the commissioner of management and budget, by the county auditor, or by any person authorized by either of them in writing, and sold in the manner provided for sale of personal property in satisfaction of taxes. All moneys received from such sale in excess of the amount necessary to satisfy such taxes and the costs and expenses of seizure and sale shall be returned to the owner of such structure, timber, minerals, sand, gravel, peat, subsoil, or topsoil, if known, and, if unknown, shall be deposited in the county treasury subject to the right of the owner.

**History:** *(2204) RL s 978; 1931 c 333 s 2; 1941 c 397 s 2; 1973 c 492 s 14; 2009 c 101 art 2 s 109*