## 272.41 STANDING TIMBER; TAXES OR ASSESSMENTS UNPAID; PERSONS CUTTING FOR COMMERCIAL PURPOSES TO GIVE NOTICE TO COUNTY AUDITOR.

All persons cutting standing timber in this state for commercial purposes from land on which taxes or special assessments remain unpaid shall, at or before the time of the commencement of logging operations, file a notice in writing with the auditor of the county wherein the land is situate, which notice shall contain the name of the owner of the land, the owner of the timber, the legal description of the premises, the kind and approximate amount of timber proposed to be cut and removed in the particular logging operation, the person, if any, to whom the timber has been contracted to be delivered, and the proposed place of landing. This notice shall be preserved by the county auditor with whom filed and neither it nor its contents shall be disclosed by the auditor or by any person to whom made known except to the extent only that may be required in collecting the taxes and assessments aforesaid or by order of a court of competent jurisdiction.

**History:** *(2205-1, 2205-2) 1925 c 207 s 1,2; 1986 c 444*