274.11 TAXES A LIEN ON PROPERTY IN EXAMINER'S LIST.

The taxes upon the property on the list of the examiner under section 274.10, and found to have been omitted from or undervalued in the tax list for any year, is a lien upon all the real property owned in the county by any person named in it as the owner. The lien attaches at the time the list is filed with the county auditor. The lien continues until the taxes are paid. The lien may be satisfied from the proceeds of the sale of any property in the county owned by the person.

History: *(2047) RL s 857; 1987 c 229 art 4 s 1*