276.05 RECEIPTS FOR TAX PAYMENTS.

The county treasurer may issue receipts showing payment of the tax. If the tax is paid in currency or if the payer requests a receipt, the county treasurer shall give a receipt. The receipt must show the name and post office address of the person, the amount and date of payment, the land, lot, or other property on which the tax was levied, according to its description on the tax list or in some other sufficient manner, and the year or years for which the tax was levied. If for current taxes on real estate, the receipt must have written or stamped across its face, "taxes for" (giving the year in figures), or "first half of taxes for" (giving the year in figures), or "last half of taxes for" (giving the year in figures), as the case may be. If land has been sold for taxes either to a purchaser, or to the state, and the time for redemption from the sale has not expired, the receipt must have written or stamped across the face, "sold for taxes." The treasurer shall make duplicates of all receipts and return the duplicates at the end of each month to the county auditor. The auditor shall file and preserve them in the auditor's office, charging the treasurer with the amount on the receipts.

History: *(2078) RL s 881; 1917 c 18; 1976 c 334 s 10; 1986 c 444; 1987 c 229 art 5 s 1*