**278.10 TO BE ENTERED IN JUDGMENT BOOK.**

Upon entry of the judgment referred to in section 278.07, the county auditor shall bill the taxpayer for the unpaid portion of the judgment, if any, plus the allowable costs, interest, and penalties that have accrued to the date of entry, as provided in section 278.08. If the judgment referred to in section 278.07 is not paid within 30 days of the billing, the county auditor shall enter the same in the certified copy of the real estate tax judgment book received by the auditor pursuant to section 279.23 for the year for which such taxes were levied, with the same effect as if judgment had been entered under chapter 279, except that interest shall not accrue during, nor apply to, the 30-day payment period. In the event the judgment under section 278.07 shall be entered subsequent to the real estate tax judgment sale under section 280.01 for the taxes on the applicable delinquent list, and if such judgment shall remain unpaid for 30 days after billing, then interest shall again begin to accrue, and the parcel of land, against which such judgment was entered, shall be immediately bid-in for the state, and all subsequent events, deadlines, and periods related to the enforcement of the judgment against the affected real estate shall be measured from the bid-in date under this section.

**History:** *(2126-10) 1935 c 300 s 10; 1947 c 163 s 1; 1986 c 444; 1998 c 300 art 3 s 5*