279.14 CONCLUSIVENESS OF JUDGMENT, JURISDICTIONAL DEFECTS.

When the last publication shall have been made and the notice and list shall have been mailed by the county auditor, the notice shall be deemed to have been served and the court to have acquired full and complete jurisdiction to enforce against each parcel of land in such published list described in the taxes, accrued penalties, and costs upon it then delinquent, so as to bind every estate, right, title, interest, claim, or lien, in law or equity, in, to, or upon such parcel of land, of every person, company, or corporation. Such jurisdiction shall not be affected by any error in making the list filed with the court administrator, nor by any error, irregularity, or omission in the assessment or levy of the taxes, or in any other proceedings, prior to filing the list; nor by any mistake in copying the list for publication, or in publishing the list, or in mailing the list and notice or in the designation of the newspaper wherein such list is published; nor by reason of the taxes having been charged in any other name than that of the rightful owner; nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described; provided, that any judgment rendered in such proceedings shall be void upon satisfactory proof made prior to the expiration of the statute of limitations provided in section 284.28 that such real estate was exempt from taxation or that such taxes were paid before judgment was rendered.

History: *(2115) RL s 914; 1Sp1981 c 1 art 8 s 15; 1983 c 342 art 15 s 9; 1Sp1986 c 3 art 1 s 82*