279.34 APPLICATION BY OWNER.

The owner at the time of forfeiture or someone authorized to act in the owner's behalf shall file an application for cancellation with the county auditor submitting therewith a statement of the facts of the case and satisfactory proof that the supposed forfeiture was erroneous upon one or more of the grounds stated in section 279.33. Such application may be made by the county auditor when the auditor has knowledge of the facts. Such application shall be considered by the county board and the county auditor as in the case of application under section 270C.86, and shall thereafter be submitted to the commissioner of revenue with the recommendation of the county board and the county auditor. The commissioner of revenue shall consider the application and on determining that the supposed forfeiture was erroneous upon such grounds shall order the county auditor to record and file in the manner in which the original certificate of forfeiture was recorded and filed a certificate of cancellation, specifically describing the land which did not in fact forfeit, which shall refer to the original certificate, the provisions of sections 279.33 and 279.34, and the proceedings taken pursuant thereto, and state that the original certificate is void, as to such lands, upon the grounds so determined. Upon compliance with such order by the county auditor, the supposed forfeiture and original certificate thereof, as to lands included therein but which the commissioner found by order did not in fact forfeit, shall be void. Unless exempt, the lands affected by such cancellation shall be deemed to have been subject to taxation as if the supposed forfeiture had not occurred, and all taxes and assessments which have been canceled or omitted be reinstated or levied and assessed as in the case of omitted taxes, as the case may require.

History: *(2164-12b) 1939 c 312 s 2; 1941 c 441 s 2; 1947 c 279 s 2; 1973 c 582 s 3; 1986 c 444; 2005 c 151 art 2 s 17*