281.05 REDEMPTION WHEN OWNER DIES.

When the owner of lands sold for taxes dies after such sale and before the expiration of the period of redemption, a personal representative or any person interested in the owner's estate as heir, devisee, legatee, or creditor, may redeem from such sale during the period for redemption. If such redemption be made by a personal representative, the representative shall at the time thereof produce to the county auditor letters issued pursuant to chapter 524. If made by any other person, the person shall make and file with the county auditor an affidavit stating under what right or claim such redemption is made. The auditor shall make and deliver to the person making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the lands redeemed, the date of the sale, and the year in which the taxes for which such sale was made were levied, which certificate shall have the effect to annul such sale, and may be recorded as other deeds of real estate, and with the like effect. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate provided in section 279.03, shall constitute a valid claim against the estate of the deceased.

History: *(2155) RL s 949; 1983 c 342 art 15 s 23; 1986 c 444*