283.02 IN CASE OF EXEMPTION.

When any such parcel of land shall have been sold to a purchaser or bid in for the state, and at the time the taxes were levied the land was exempt from taxation, the money paid on such sale, or on an assignment by the state, with interest thereon at the rate of seven percent per annum, shall be refunded to such purchaser or assignee, or the purchaser's or assignee's assigns or legal representatives. Such refundment shall be made only upon the certificate of the county auditor that the parcel was exempt from taxation at the date of the levy of the taxes, with the approval of the commissioner of revenue endorsed thereon. Before such certificate is made the applicant shall present to the county auditor proofs of such exemption.

History: *(2178) RL s 964; 1909 c 160 s 1; 1973 c 582 s 3; 1986 c 444*