283.03 ON JUDGMENT; COUNTY TO BE PARTY.

When any tax sale is declared void by judgment of court, the judgment shall state for what reason the sale is annulled; and, when any sale has been or shall be so set aside for any of the grounds stated in section 283.01, the money paid by such purchaser, or by the assignee of the state, with interest at the rate of seven percent per annum from the date of such payment, shall be returned to the purchaser or assignee, or the party holding the right of the purchaser or assignee, out of the county treasury. In all judicial proceedings for refundment, the county wherein such tax proceedings were had upon which the refundment is asked shall be made a party defendant.

History: *(2179) RL s 965; 1986 c 444*