284.10 CLAIMANT TO DEPOSIT TAXES IN COURT.

In any action respecting lands claimed to have been forfeited to the state for taxes, no cause of action or defense asserted by any party adversely to the state, or its successor in interest, based in whole or in part upon any ground other than the claim that the land was tax exempt or that the taxes have been paid, shall be entertained unless the party asserting the same shall, at the time of filing the party's complaint or answer, as the case may be, deposit with the court administrator in which the action is pending, for the use of the state and its successor in interest, if any, as their interests may appear, a sum equal to the amount of the taxes and special assessments, with interest, penalties, and costs thereon, accrued against the land at the time of forfeiture, together with interest at the rate of four percent per annum on such sum from the date of forfeiture to the date of filing the complaint or answer. If the forfeiture of the land to the state be invalidated by the court's decision, the court shall order the sum to be applied on the lien to be determined in such cases as hereinafter provided. If the forfeiture be not invalidated by the decision, the court shall order the sum returned to the depositor.

History: *(2190-4) 1939 c 341 s 4; 1986 c 444; 1Sp1986 c 3 art 1 s 82*