282.07 AUDITOR TO CANCEL TAXES.

Immediately after forfeiture to the state of any parcel of land, as provided by sections 281.16 to 281.25, the county auditor shall cancel all taxes and tax liens appearing upon the records, both delinquent and current, and all special assessments, delinquent or otherwise. When the interest of a purchaser of state trust fund land sold under certificate of sale, or of the purchaser's heirs or assigns or successors in interest, shall by reason of tax delinquency be transferred to the state as provided by law, such interest shall pass to the state free from any trust obligation to any taxing district and free from all special assessments and such land shall become unsold trust fund land.

History: *(2139-21) 1935 c 386 s 7; Ex1936 c 105 s 2; 1937 c 326 s 1; 1986 c 444; 1997 c 7 art 1 s 118*