282.251 TAXES AND ASSESSMENTS REINSTATED UPON REPURCHASE.

Upon the repurchase of land pursuant to section 282.241 any special assessments heretofore canceled because of forfeiture of said land for nonpayment of taxes shall be reinstated by the county auditor and any such special assessments so reinstated which are payable in the future shall be paid at the time and in the manner said special assessments would have been payable except for forfeiture, except that special assessments payable in the year in which repurchase is made, shall be paid in full at the time of repurchase. The sum of such special assessments that would, except for forfeiture, have been levied and assessed against such land between the date of forfeiture and the date of repurchase and which would have been payable prior to the year in which repurchase is made shall be computed by the county auditor and included in the purchase price hereunder. When an application to repurchase a parcel of land is made hereunder the county auditor shall compute and determine as in the case of omitted taxes, upon the basis of the net tax capacity of such parcel in effect at the time of forfeiture, the amount of taxes that would have been assessed and levied against such parcel between the date of forfeiture and the date of repurchase, and the amount so determined with penalties and costs, with interest at the rate fixed by law for the respective years shall be included in the purchase price hereunder. When the term "delinquent taxes" is used in section 282.241, it means the sum of taxes and assessments together with penalties and costs, with interest at the rate fixed by law for the respective years computed to the date of repurchase from the time such taxes and assessments became delinquent, and also the sum of taxes and assessments with penalties and costs, with interest at the rate fixed by law for the respective years to the date of repurchase from the time such taxes and assessments would have been delinquent that would have been levied and assessed against a parcel between the date of forfeiture and the date of repurchase, computed by the county auditor in the manner provided by this section. The county auditor shall levy taxes on the parcel as in the case of omitted taxes for all the years in which on account of the forfeiture no tax was levied.

History: *1945 c 296 s 2; 1955 c 612 s 2; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20*