282.36 FEES PAYABLE BY REPURCHASER.

Any person repurchasing land after forfeiture to the state for nonpayment of taxes under the provisions of a repurchase law shall at the time the certificate of repurchase is issued and recorded by the county auditor or before receiving quitclaim deed pursuant thereto, pay to the county treasurer a fee in an amount equal to the fee provided in section 282.014. Fees so collected during any calendar year shall be credited to a special fund and, upon a warrant issued by the county auditor on or before March 1 of the year following, shall be remitted to the commissioner of revenue and credited to the general fund. The commissioner of revenue shall, on or before February 1 in each year, certify to the commissioner of management and budget the number of deeds issued during the preceding calendar year to which these fees apply, showing by counties the number of deeds so issued and the total fees due therefor. This section shall not apply to repurchases made under any law enacted prior to January 1, 1945.

History: *1945 c 487 s 1; 1969 c 399 s 1; 1974 c 160 s 2; 1985 c 300 s 17; 1992 c 511 art 4 s 21; 2009 c 101 art 2 s 109*