287.28 REFUNDS OR REDEMPTION.

(a) The county treasurer may redeem stamps issued under the authority of sections 287.20 to 287.31 that have been spoiled, destroyed, or rendered useless or unfit for the purpose intended or for which the owner may have no use or which through mistake may have been improperly or unnecessarily used. Redemption shall be made only upon written application of the taxpayer.

(b) The county treasurer may refund any deed tax overpayment if a written application by the taxpayer is submitted to the county treasurer within 3-1/2 years from the date of the overpayment. If the county has not issued a denial of the application, the taxpayer may bring an action in Tax Court in the county in which the tax was paid at any time after the expiration of six months from the time that the application was submitted. A denial of refund may be appealed within 60 days from the date of the denial by commencing an action in Tax Court in the county where the tax was paid. The action is commenced by serving a petition for relief on the county treasurer, and filing a copy with the court. The county attorney shall defend the action. The county treasurer shall notify the treasurer of each county that has, or would receive a portion of the tax as paid. Any refund of deed tax which the county treasurer determines should be made, and any court ordered refund of deed tax, shall be accomplished using the refund procedures in section 287.08.

History: *1961 c 647 s 8; 1969 c 97 s 3; 1969 c 399 s 1; 1973 c 582 s 3; 1Sp1985 c 14 art 11 s 9; 1997 c 84 art 1 s 3; 2000 c 260 s 48; 1Sp2001 c 5 art 7 s 31*