508.53 TRANSFER AND PAYMENT OF TAXES.

All laws requiring deeds, plats, or other instruments affecting unregistered land to bear the endorsement of the proper city or county officials showing that all taxes or assessments upon the same have been paid, shall be operative as to registered land, and all such laws shall be complied with before any deed, plat, or other instrument affecting registered land shall be filed with the registrar. When, by the terms of any decree of registration, any tax or local assessment lien, or the title based upon the same, is either subordinated to the title adjudicated thereby or merged therein, all such liens and titles shall be described in detail in the decree, and from and after the entry thereof such titles and liens shall be considered as having in law been paid. A certified copy of the decree shall be filed with the county auditor and with the city treasurer in all counties where local assessments are paid to such official. The county auditor and city treasurer shall thereafter treat the liens and titles described in such decree as having in law been paid and make upon the books and records of their respective offices proper entries to that effect. If any deed, plat, or other instrument affecting such land is thereafter presented to the county auditor or to the city treasurer upon which it is the duty of such officers to make any official endorsements, they shall regard all the titles and liens described in such decree as having been legally paid and satisfied and make their official endorsement upon such deed, plat, or other instrument without reference or regard thereto.

History: *(8299) RL s 3421; 1905 c 305 s 51*