CHAPTER 283

REFUND TO PURCHASERS

283.01	REFUND OF MONEY PAID AT TAX SALE OR ON ASSIGNMENT; WHEN ALLOWED.	283.06	TAXES PAID TWICE.
283.02	IN CASE OF EXEMPTION.	283.09	LAND ERRONEOUSLY RETURNED AS IMPROVED; APPROPRIATION.
283.03	ON JUDGMENT; COUNTY TO BE PARTY.	283.10	APPLICATION MUST BE MADE WITHIN TWO YEARS.
283.04	LIMITATION ON RIGHT.		
283.05	VOID TAXES PAID BY MORTGAGEE; REFUND.	283.11	CANCELED TAX REINSTATED.

283.01 REFUND OF MONEY PAID AT TAX SALE OR ON ASSIGNMENT; WHEN ALLOWED.

Refundment of money paid by the purchaser of a parcel of land at a tax sale, or upon assignment of any such parcel bid in for the state at such sale, shall be allowed only when it shall be made to appear:

(1) That such parcel was exempt from taxation;

(2) That the taxes for which the parcel was sold had been paid before sale;

(3) That the assessment of the property or the levy of the tax is void.

History: *(2177) RL s 963*

283.02 IN CASE OF EXEMPTION.

When any such parcel of land shall have been sold to a purchaser or bid in for the state, and at the time the taxes were levied the land was exempt from taxation, the money paid on such sale, or on an assignment by the state, with interest thereon at the rate of seven percent per annum, shall be refunded to such purchaser or assignee, or the purchaser's or assignee's assigns or legal representatives. Such refundment shall be made only upon the certificate of the county auditor that the parcel was exempt from taxation at the date of the levy of the taxes, with the approval of the commissioner of revenue endorsed thereon. Before such certificate is made the applicant shall present to the county auditor proofs of such exemption.

History: *(2178) RL s 964; 1909 c 160 s 1; 1973 c 582 s 3; 1986 c 444*

283.03 ON JUDGMENT; COUNTY TO BE PARTY.

When any tax sale is declared void by judgment of court, the judgment shall state for what reason the sale is annulled; and, when any sale has been or shall be so set aside for any of the grounds stated in section 283.01, the money paid by such purchaser, or by the assignee of the state, with interest at the rate of seven percent per annum from the date of such payment, shall be returned to the purchaser or assignee, or the party holding the right of the purchaser or assignee, out of the county treasury. In all judicial proceedings for refundment, the county wherein such tax proceedings were had upon which the refundment is asked shall be made a party defendant.

History: *(2179) RL s 965; 1986 c 444*

283.04 LIMITATION ON RIGHT.

No refundment shall be allowed unless the right thereto has been determined, or the application therefor has been made, and the certificate and approval obtained, within eight years from the date of the tax sale on

account of which such refundment is claimed; and no interest shall be allowed on any refundment beyond a period of six months after the right thereto has been determined.

History: *(2180) RL s 966*

283.05 VOID TAXES PAID BY MORTGAGEE; REFUND.

When money is paid for taxes on land by a person who holds a mortgage thereon, or who in good faith is acting as if the owner thereof under a mortgage foreclosure afterward declared void, and in an action for the foreclosure or reforeclosure of such mortgage it is adjudged that the assessment of the property or the levy of the taxes was void, the money so paid, with interest from the date of such payment at the rate of seven percent per annum, shall be refunded to such person, or the executors, administrators, or assigns of the person. Such refundment shall be made on the presentation to the county auditor of a certified copy of the final judgment declaring the assessment or levy void, and such land shall thereafter become subject to reassessment for such taxes.

History: *(2181) RL s 967; 1986 c 444*

283.06 TAXES PAID TWICE.

When it is made to appear to the county auditor that the taxes upon any parcel of land have been twice paid to the county treasurer, and in all cases when any tax purchaser or other person is entitled under this chapter to refundment, the auditor may draw a warrant upon the county treasurer in favor of the person entitled to any such moneys for the amount to which the person is so entitled. All money so paid shall be charged to the proper funds.

History: *(2182) RL s 968; 1986 c 444*

283.07 MS 2004 [Repealed, 2005 c 151 art 5 s 46]

283.08 MS 1961 [Repealed, 1965 c 45 s 73]

283.09 LAND ERRONEOUSLY RETURNED AS IMPROVED; APPROPRIATION.

In any case where real estate has been erroneously returned as improved property, but which was not in fact then or since improved, and the amount of the net tax capacity was based wholly or largely upon the value of the supposed improvements and without which improvements the land itself would be of little or no value and would therefore justify an assessment of only a small fractional part of the taxes actually levied and extended, and where such taxes have become delinquent and the land sold and bid in at a regular tax sale by an actual purchaser or bid in by the state for the want of such purchaser and the right of the state thereafter assigned to one in good faith and without actual notice or knowledge of such erroneous assessment, the commissioner of revenue shall have power, upon approved application, as in other cases, to grant a refundment of the amount paid by such purchaser or assignee.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

History: *(2184-1) 1937 c 443 s 1; 1959 c 157 s 9; 1973 c 582 s 3; 1986 c 444; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20*

283.10 APPLICATION MUST BE MADE WITHIN TWO YEARS.

No refund shall be granted unless an application for refund is approved and presented to the commissioner of revenue within two years from the date of the state assignment certificate.

History: *(2184-2) 1937 c 443 s 2; 1973 c 582 s 3; 1999 c 243 art 13 s 18*

283.11 CANCELED TAX REINSTATED.

When a refund is granted under the provisions of sections 283.09 to 283.11 the county auditor shall reinstate such portion of the tax on the land as the value of the land without any improvements bears to the full value of the erroneous assessment. The reinstated tax shall be placed upon the current tax lists in the office of the county treasurer and, if not paid prior to the first Monday in January of the following year, shall be subject to judgment with the delinquent taxes for the current or other years.

History: *(2184-3) 1937 c 443 s 3*