281.275 COUNTY BOARD MAY PETITION DISTRICT COURT.

If at any time the county board is of the opinion that the ability of the person in the military service to pay the taxes or assessments upon such real property is not materially affected by reason of such service, it may petition the district court of the county wherein such real property is situated for an order authorizing the property to be sold or otherwise disposed of under the laws relating to tax-forfeited property in conformity with the provisions of the Servicemembers Civil Relief Act, as amended, 50 United States Code Annotated App., section 560 (2). Upon the filing of such petition the court shall fix a time and place for hearing thereon, and notice of the time and place of such hearing and the relief requested thereat shall be served upon the owner of such real property in like manner as a summons is served in a civil action. If there be no appearance by such person who is in the military service of the United States, the court shall proceed in the manner prescribed by the Servicemembers Civil Relief Act, as amended, 50 United States Code Annotated App., sections 520 to 525, inclusive.

History: *1943 c 565 s 3; 1979 c 50 s 35; 2008 c 277 art 1 s 97*