

#### **446.32 Payment of subsequent taxes by purchaser.**

The county treasurer shall provide to the purchaser of a parcel sold at tax sale a receipt for the total amount paid by the purchaser after the date of purchase for a subsequent year. Taxes for a subsequent year may be paid by the purchaser beginning fourteen days following the date from which an installment becomes delinquent as provided in section 445.37.

[C73, § 889; C97, § 1434; C24, 27, 31, 35, 39, § **7266**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, § 446.32; 81 Acts, ch 117, § 1229]

91 Acts, ch 191, §83; 93 Acts, ch 73, §10