

**446.37 Failure to obtain deed cancellation of sale.**

After three years have elapsed from the time of any tax sale, and action has not been completed during the time which qualifies the holder of a certificate to obtain a deed, the county treasurer shall cancel the sale from the county system. However, this section does not apply to certificates of purchase at tax sale which are held by a county.

[C97, § 1452; C24, 27, 31, 35, 39, § **7271**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, § 446.37; 81 Acts, ch 117, § 1231]

91 Acts, ch 191, §86