

#### **446.38 Suspended taxes of old-age assistance recipients.**

In cases where taxes were suspended one year or more upon the parcel of a deceased old-age assistance recipient and no estate was opened within ninety days after the death of the recipient and the surviving spouse of the recipient is not occupying the parcel, the county may apply to the probate court to have the parcel conveyed to it for satisfaction of the suspended taxes. The probate court shall prescribe the manner and notices to be given. The probate court shall order the parcel conveyed to the county for satisfaction of the suspended taxes if an estate is not opened within a time specified by the court. The probate court shall make and enter all appropriate orders to effect this conveyance to the county if an estate is not opened within the time specified. The parcel, at the election of the county treasurer, may be offered at tax sale in accordance with this chapter in lieu of the county making application to the probate court.

[C66, 71, 73, 75, 77, 79, 81, § 446.38]

91 Acts, ch 191, §87; 92 Acts, ch 1016, §30; 2001 Acts, ch 24, §52