

## **445.28 Tax lien.**

Taxes upon a parcel are a lien on the parcel against all persons except the state. However, taxes upon the parcel are a lien on the parcel against the state and a political subdivision of the state which is liable for payment of taxes as a purchaser under section 427.18.

[C51, § 495; R60, § 759; C73, § 853, 865; C97, § 1400; S13, § 1400; C24, 27, 31, 35, 39, § **7202**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 445.28]

91 Acts, ch 191, §40