

#### **446.29 Certificate of purchase.**

The county treasurer shall prepare, sign, and deliver to the purchaser of any parcel or part of a parcel sold a certificate of purchase, describing the parcel or part of the parcel as shown in the county system identifying the parcel or part of the parcel sold, the total amount due for each parcel as described, and that payment has been made. Not more than one parcel shall be entered upon each certificate of purchase. The certificate fee is the amount specified in section 331.552, subsection 23. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or purchased by an individual through assignment or direct purchase at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

[C51, § 503; R60, § 777; C73, § 887; C97, § 1432; S13, § 1432; C24, 27, 31, 35, 39, § **7263**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 446.29; 82 Acts, ch 1104, § 25]

90 Acts, ch 1203, §2; 91 Acts, ch 191, §80