

446.37 Cancellation of sale.

After three years have elapsed from the time of any tax sale, or after one year has elapsed from the time of any tax sale under section 446.19B, and the holder of a certificate has not filed an affidavit of service of notice of expiration of right of redemption under section 447.12, the county treasurer shall cancel the sale from the county system. However, if the filing of affidavit of service is stayed by operation of law, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted or three years from the time of the tax sale, and in the case of a tax sale under section 446.19B, the time period for the filing of the affidavit shall not expire until the later of six months after the stay has been lifted or one year from the time of the tax sale. 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; 2005 Acts, ch 34, §18, 26; 2006 Acts, ch 1070, §26

2005 amendments to this section apply to tax sale certificates of purchase in existence before April 19, 2005, notwithstanding section 447.14, and to tax sale certificates of purchase issued on or after that date; 2005 Acts, ch 34, §26