

447.5 Certificate of redemption — issued by treasurer.

The county treasurer, upon application of a party to redeem a parcel sold at a tax sale, and being satisfied that the party has a right to redeem the parcel upon the payment of the proper amount, shall issue to the party a certificate of redemption, setting forth the facts of the sale substantially as contained in the certificate, the date of the redemption, the amount paid, and by whom redeemed, and shall make the proper entries in the county system in the treasurer's office.

[R60, §780; C73, §891; C97, §1438; C24, 27, 31, 35, 39, §7276; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §447.5; 81 Acts, ch 117, §1234]

91 Acts, ch 191, §92; 2006 Acts, ch 1070, §28, 31

[SP] 2006 amendment to this section takes effect April 20, 2006, and applies to parcels sold at tax sales held on or after June 1, 2006; 2006 Acts, ch 1070, §31