

**569.8 Title under tax deed — sale — proceeds.**

1. Disposition by a county of a parcel acquired by tax deed shall comply with section 331.361, subsection 2 or 3.

2. When title to a parcel acquired by tax deed is transferred, the auditor shall immediately record the deed and the assessor shall enter the parcel to be assessed following the assessment date.

3. A parcel the county holds by tax deed shall not be assessed or taxed until transferred.

4. The transfer by a county of a parcel acquired by tax deed gives the purchaser free title as to previously levied or set taxes.

5. The proceeds of the sale shall be credited to the county general fund.

[C35, §10260-g1; C39, §**10260.4**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §569.8; 81 Acts, ch 117, §1094]

91 Acts, ch 191, §122; 92 Acts, ch 1016, §40; 96 Acts, ch 1204, §32

[P] For definitions applicable to this section, see §445.1