

**427.11 Grantee or devisee to pay tax.**

If the petitioner or person described in [section 427.9](#) sells any parcel upon which the taxes, special assessments, and rates or charges, including interest, fees, and costs, have been suspended, or if any parcel, or any part of the parcel, upon which the taxes, special assessments, and rates or charges, including interest, fees, and costs, have been suspended, passes by devise, bequest, or inheritance to any person other than the surviving spouse or minor child of the petitioner or other person, the total amount due that has been thus suspended shall all become due and payable with the next semiannual installment of taxes. Interest shall accrue on the total amount due at the rate of one and one-half percent per month from the next succeeding delinquency date to the month of payment unless payment is tendered in full before the delinquency date. Interest does not accrue during the suspension period on suspended parcels, including those parcels suspended prior to April 1, 1992. The petitioner, or any other person, may pay the suspended amounts at any time during the suspension period. Except in the case of manufactured or mobile home taxes, special assessments, or rates or charges, the treasurer may accept a partial payment during the suspension period with the partial payment first being applied to interest and costs.

[C24, 27, 31, 35, 39, §6952; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.11]

[91 Acts, ch 191, §23](#); [92 Acts, ch 1016, §17](#); [2001 Acts, ch 153, §15](#); [2001 Acts, ch 176, §80](#)

For definitions applicable to this section, see §445.1