

446.32 Payment of subsequent taxes by purchaser.

The county treasurer shall provide to the purchaser of a parcel sold at tax sale a receipt for the total amount paid by the purchaser after the date of purchase for a subsequent year. Taxes for a subsequent year may be paid by the purchaser beginning one month and fourteen days following the date from which an installment becomes delinquent as provided in [section 445.37](#). Notwithstanding any provision to the contrary, a subsequent payment must be received and recorded by the treasurer in the county system no later than 5:00 p.m. on the last business day of the month for interest for that month to accrue and be added to the amount due under [section 447.1](#). However, the treasurer may establish a deadline for receipt of subsequent payments that is other than 5:00 p.m. on the last business day of the month to allow for timely processing of the subsequent payments. Late interest shall be calculated through the date that the subsequent payment is recorded by the treasurer in the county system. In no instance shall the date of postmark of a subsequent payment be used by a treasurer either to calculate interest or to determine whether interest shall accrue on the subsequent payment.

[C73, §889; C97, §1434; C24, 27, 31, 35, 39, §7266; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §446.32; 81 Acts, ch 117, §1229]

[91 Acts, ch 191, §83](#); [93 Acts, ch 73, §10](#); [2006 Acts, ch 1070, §25, 31](#); [2012 Acts, ch 1138, §106](#)

Referred to in [§420.246](#), [§446.45](#), [§447.1](#)