

**420.231 Lien on real estate.**

Taxes upon real estate shall be a lien thereon against all persons except the state. Taxes due from any person upon personal property shall be a lien upon any and all real estate owned by such person or to which the person may acquire title, which lien shall attach to real estate owned by such person on the date when such personal property taxes become delinquent and shall continue for a period of ten years only thereafter.

[C97, §1015; C24, 27, 31, 35, 39, §6880; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §420.231]

Referred to in [§420.234](#)