

**257B.38 Excess — loss borne by county.**

An excess over the amount of the unpaid portion of the principal, costs of foreclosure, and interest on the principal, shall inure to the county and be credited to the general county fund. If the lands are sold for a less amount than the unpaid portion of the principal, the loss shall be sustained by the county, and the board of supervisors shall at once order the amount of the loss transferred from the general fund of the county to the permanent school fund account.

[C73, §1881; C97, §2855; S13, §2855; C24, 27, 31, 35, 39, §4505; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §302.38]

[83 Acts, ch 185, §25, 62](#)

C93, §257B.38