1 TAX SALES, \$446.30

## 446.30 Loss of certificate.

If a certificate of purchase is lost or destroyed, the owner of record, may, by filing an affidavit of the loss or destruction with the county treasurer, receive a duplicate of the certificate, which shall take the place of the original certificate and have the same force and effect in law and be subject to the same laws. The cost of a duplicate certificate of purchase is the same as the cost of the original certificate as provided in section 331.552, subsection 23.

[S13, \$1432; C24, 27, 31, 35, 39, \$**7264**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, \$446.30] 91 Acts, ch 191, \$81