

**443.19 Irregularities, errors, and omissions — effect.**

No failure of the owner to have such property assessed or to have the errors in the assessment corrected, and no irregularity, error, or omission in the assessment of such property, shall affect in any manner the legality of the taxes levied thereon, or affect any right or title to such real estate which would have accrued to any party claiming or holding under and by virtue of a deed executed by the treasurer as provided by this Title,\* had the assessment of such property been in all respects regular and valid.

[R60, §753; C73, §852; C97, §1399; C24, 27, 31, 35, 39, §7160; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.19]

[94 Acts, ch 1023, §54](#)

\*Chapters 421B, 427C, 435, 452A, and 453A were not enacted as part of this Title and were moved into this Title by the Code editor in Code 1993; chapters 421B, 427C, 435, 452A, and 453A contain applicable provisions pertaining to those chapters