

**446.23 Resale.**

The person purchasing a tax sale certificate against any parcel shall immediately pay to the county treasurer the total amount bid. Upon failure to do so the parcel is again offered as if no such sale had been made. These payments may be made in the funds receivable in payment of taxes.

[C51, §502; R60, §768; C73, §878; C97, §1426; C24, 27, 31, 35, 39, §7257; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §446.23]

[91 Acts, ch 191, §74](#)