

**420.235 Tax receipt.**

1. The collector or treasurer shall in all cases make out and deliver to the taxpayer a receipt, which receipt shall contain the description and the assessed value of each lot and parcel of real estate, and the assessed value of personal property, and in case the property has been sold for taxes and not redeemed, the date of such sale and to whom sold, also the amount of taxes, interest, and costs paid.

2. The collector or treasurer shall give separate receipts for each year and shall make proper entries of such payments on the books of the collector's or treasurer's office.

[C97, §1016; C24, 27, 31, 35, 39, §6884; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §420.235]

[2020 Acts, ch 1063, §219](#)

Referred to in [§420.236](#)