

**448.11 Correcting wrongful sale.**

When it is made known to the county treasurer, before the execution of a deed for a parcel sold, or if the deed is returned by the purchaser, that a parcel was sold which was not subject to taxation, or upon which the taxes had been paid, the treasurer shall make an entry in the county system that the parcel was erroneously sold, and the entry shall be evidence of the fact, and the purchase money shall be refunded to the purchaser.

[R60, §789; C73, §901; C97, §1447; C24, 27, 31, 35, 39, §7294; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §448.11]

[91 Acts, ch 191, §110](#)

Referred to in [§420.245](#), [420.246](#)