

**589.16 Tax sales legalized.**

In all instances where a county treasurer heretofore conducted a tax sale at the time provided in [section 7259, Code 1935](#), or [section 7262, Code 1935](#), sales made at such tax sale or any adjournment thereof shall not be held invalid by reason of the failure of the county treasurer to have brought forward the delinquent tax of prior years upon the current tax lists in use by the said county treasurer at the time of conducting the sale, or by reason of the failure of the county treasurer to have offered all the property unsold before each adjournment of said sale and said tax sales are hereby legalized and declared valid notwithstanding the provisions of [section 7193, Code 1935](#), and [section 7259, Code 1935](#), provided the delinquent taxes for which the said real estate was sold had been brought forward upon the current tax list of the year preceding the year in which the said tax sale was conducted. Provided, however, that no tax sale so legalized and validated shall affect a special assessment if the same continues to remain a lien notwithstanding a tax deed now or hereafter issued pursuant to such tax sale.

[C39, §**10398.2**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §589.16]

[2014 Acts, ch 1026, §124](#)