

**445.61 Sale for erroneous tax.**

If a parcel subject to taxation is sold for the payment of such erroneous tax, interest, fees, or costs, the error or irregularity in the tax may be corrected at any time provided in [this chapter](#), but this correction does not affect the validity of the sale or the right or title conveyed by a county treasurer's deed, if the parcel was subject to taxation for any of the purposes for which any portion of the taxes for which the parcel was sold was levied, and the taxes were not paid before the sale, or the parcel redeemed from sale.

[R60, §762; C73, §870; C97, §1417; C24, 27, 31, 35, 39, §7236; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.61]

[91 Acts, ch 191, §55](#)