

**446.35 Assessment to wrong person.**

A sale of a parcel through tax sale is not invalid if taxed in any other name than that of the rightful owner, if it is in other respects sufficiently described.

[R60, §787; C73, §904; C97, §1450; C24, 27, 31, 35, 39, §7269; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §446.35]

[91 Acts, ch 191, §84](#)

Referred to in [§420.245](#)