

**468.160 Purchase of tax certificate.**

When land in a drainage or levee district, or subdistrict, is subject to an unpaid assessment and levy for drainage purposes and has been sold for taxes the board of supervisors of that county, or if control of the district has passed to trustees then such trustees, may purchase the certificate of sale issued by the county treasurer by depositing with the county treasurer the amount of money to which the holder of the certificate would be entitled if redemption was made at that time, and thereupon the rights of the holder of the certificate and the ownership thereof shall vest in the board of supervisors, or the trustees of that district, as the case may be, in trust for said drainage district or subdistrict.

[C31, 35, §7590-c1; C39, §**7590.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.172]

[89 Acts, ch 126, §2](#)

CS89, §468.160

[97 Acts, ch 121, §27](#)

Referred to in [§468.166](#)