

**448.1 Return of certificate of purchase — execution of deed — fees.**

1. Immediately after the expiration of ninety days from the date of completed service of the notice provided in [section 447.12](#), the county treasurer shall make out a deed for each parcel sold and unredeemed upon the return of the certificate of purchase and payment of the appropriate deed and recording fees by the purchaser. The treasurer shall record the deed with the county recorder prior to delivering the deed to the purchaser. The treasurer shall receive twenty-five dollars for each deed made by the treasurer, and the treasurer may include any number of parcels purchased by one person in one deed, if authorized by the treasurer.

2. The tax sale certificate holder shall return the certificate of purchase and remit the appropriate deed issuance fee and recording fee to the county treasurer within ninety calendar days after the redemption period expires. The treasurer shall cancel the certificate for any tax sale certificate holder who fails to comply with [this subsection](#). [This subsection](#) does not apply to certificates held by a county. [This subsection](#) is applicable to all certificates of purchase issued before, on, or after July 1, 1997. Holders of certificates of purchase that are outstanding on July 1, 1997, shall return the certificate of purchase and remit the appropriate deed issuance fee to the county treasurer within ninety calendar days from that date.

[C51, §503, 504; R60, §781, 782; C73, §895; C97, §1442; C24, 27, 31, 35, 39, §7284; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §448.1]

[91 Acts, ch 191, §100](#); [97 Acts, ch 121, §24](#); [2000 Acts, ch 1085, §6](#); [2019 Acts, ch 24, §53](#)

Referred to in [§331.552](#), [420.241](#), [446.19A](#)

Acquisition of title by municipal corporations, [chapter 569](#)