

**445.28 Tax lien.**

Taxes upon a parcel are a lien on the parcel against all persons except the state. However, taxes upon the parcel are a lien on the parcel against the state and a political subdivision of the state which is liable for payment of taxes as a purchaser under [section 427.18](#).

[C51, §495; R60, §759; C73, §853, 865; C97, §1400; S13, §1400; C24, 27, 31, 35, 39, §7202; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.28]

[91 Acts, ch 191, §40](#)