

**445.24 Effect of statement and receipt.**

The statement received under [section 445.23](#), with the county treasurer's receipt showing the payment of all the taxes specified in the statement, and the treasurer's certificate of redemption from the tax sales mentioned in the statement, is conclusive evidence for all purposes, and against all persons, that the parcel was, at the date of the receipt, free and clear of all taxes, and sales for taxes, except sales where the time of redemption had already expired and the tax purchaser had received the deed.

[C73, §849; C97, §1394; C24, 27, 31, 35, 39, §7198; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.24]

[84 Acts, ch 1221, §4](#); [91 Acts, ch 191, §39](#)