

**446.19 County or city as purchaser.**

1. When a parcel is offered at a tax sale under [section 446.18](#), and no bid is received, or if the bid received is less than the total amount due, the county in which the parcel is located, through its county treasurer, shall bid for the parcel a sum equal to the total amount due. Money shall not be paid by the county or other tax-levying or tax-certifying body for the purchase, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.

2. [This section](#) does not prohibit a governmental agency or political subdivision from bidding at the sale for a parcel to protect its interests. When a bid is received from a city in which the parcel is located, money shall not be paid by the city, but each of the tax-levying and tax-certifying bodies having any interest in the taxes shall be charged with the total amount due the tax-levying or tax-certifying body as its just share of the purchase price.

[C27, 31, 35, §7255-b1; C39, §7255.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §446.19] [91 Acts, ch 191, §71](#); [92 Acts, ch 1163, §86](#); [95 Acts, ch 57, §18](#)

Referred to in [§331.361](#), [445.3](#), [445.16](#), [446.7](#), [446.20](#), [446.21](#), [447.1](#), [459.505](#), [459.506](#)  
Acquisition of title by municipal corporations, [chapter 569](#)