

**448.13 Cancellation of tax sale and certificate of purchase — refund of purchase money.**

If the county treasurer receives a verified statement from a city or county stating that a parcel sold at tax sale contains a building that is abandoned, as those terms are defined in [section 657A.1](#), prior to redemption of the parcel under [chapter 447](#) or the issuance of a tax deed for the parcel, and the verified statement is accompanied by a petition filed by the city or county under [section 657A.10B](#) for title to the parcel, the county treasurer shall make an entry in the county system canceling the sale of the parcel and shall refund the purchase money to the tax sale certificate holder.

[2010 Acts, ch 1050, §4](#); [2021 Acts, ch 55, §1](#)

Referred to in [§420.245](#)