

59-2-1323 Undivided interests in real estate -- Interest of delinquent co-owner only to be sold.

The county treasurer shall issue a receipt showing the interest on which taxes are paid to any person paying taxes on an undivided interest in real estate. If any portion of the taxes on the real estate remains unpaid, it is the duty of the treasurer to sell only the undivided interest in the real estate which belongs to the co-owners who have not paid their portion of the tax.

Repealed and Re-enacted by Chapter 3, 1988 General Session