

59-2-1343 Tax Sale Listing.

If any property is not redeemed by March 15 following the lapse of four years from the date when the property tax became delinquent, the county treasurer shall immediately file a listing with the county auditor of all properties whose redemption period is expiring in the nearest forthcoming tax sale. The listing is known as the "Tax Sale Listing."

Amended by Chapter 181, 1995 General Session