

**59-2-1342 Assessment and sale of property after attachment of county tax lien.**

- (1) Property against which a property tax delinquency exists shall be assessed in subsequent years for taxes in the same manner as if no delinquency existed.
- (2) The rights of any person purchasing the property from the county at tax sale provided under Section 59-2-1351.1 are subject to the right of the county under any subsequent assessment.

Amended by Chapter 181, 1995 General Session