

59-2-1350 Land irregularly or erroneously assessed not to be sold.

- (1) If the county auditor discovers before the tax sale that because of an irregular or erroneous assessment any property should not be sold, the auditor may not sell the property, and the county legislative body shall cause the tax records to reflect the correction in the next succeeding year, on the basis of the value and rates of the year for which it was erroneously assessed, to be collected as other taxes are collected.
- (2) If the county auditor, subject to approval by the county legislative body, issues a written finding that it may be in the best interest of the public to withdraw a property from the tax sale, the county auditor may withdraw the property from the sale.

Amended by Chapter 181, 1995 General Session