

79-2602. Same; period of lien of tax certificate on real estate bid off for taxes by cities and counties; extension. When any real estate is or has been bid off for delinquent taxes to cities or counties and the tax certificate assigned, the lien thereof shall not be valid without a tax deed taken thereon after the expiration of four years from the date of such sale to the city or county where such assignment is made, more than one year prior to the expiration of four years from the sale; and when such assignment is made three or more years from the expiration of said sale, the said lien shall expire in one year after the date of such assignment, unless a tax deed be taken on such tax certificate within such time: *Provided*, That whenever any extension of the time for redemption of said property is secured as provided in sections one [79-2326] and two [79-2401] hereof the lien of the tax certificate shall be extended a like period of time.

History: L. 1881, ch. 114, § 2; R.S. 1923, 79-2602; L. 1933, ch. 312, § 10; June 5.