

8 *department and two years of comparable experience or educational training.* The  
 9 chief of a police department shall have had a minimum of five years experience in  
 10 a public law enforcement agency, *or three years experience in a public law*  
 11 *enforcement agency and two years of comparable experience or educational training.*  
 12 A chief of a police department or fire department shall maintain his civil service  
 13 rights as determined by section 400.12.

Approved June 23, 1976

## CHAPTER 1190

### LAND PLATS

#### H. F. 909

AN ACT relating to the platting of land.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred nine point one (409.1), Code 1975, is  
 2 amended to read as follows:

3 **409.1 Subdivisions or additions.** Every original proprietor of any tract or  
 4 parcel of land; *of forty acres or less or of more than forty acres if divided into parcels*  
 5 *any of which are less than forty acres and every original proprietor of any tract or*  
 6 *parcel of land of any size located within a city or within two miles of a city subject to*  
 7 *the provisions of section four hundred nine point fourteen (409.14) of the Code, who*  
 8 ~~has subdivided, or shall hereafter~~ *subdivide the same into three or more parts, for*  
 9 ~~the purpose of laying out a city, or addition thereto, or part thereof, or suburban~~  
 10 ~~lots,~~ shall cause a registered land surveyor's plat of such ~~subdivisions~~ *subdivision,*  
 11 with references to known or permanent monuments, to be made by a registered  
 12 land surveyor holding a certificate issued under the provisions of chapter 114,  
 13 giving the bearing and distance from some corner of a ~~lot or block in said city the~~  
 14 ~~subdivision~~ *to some corner of the congressional division of which said city, or*  
 15 ~~addition~~ *it is a part, which shall accurately describe all the subdivisions thereof,*  
 16 numbering the same by progressive numbers, giving their dimensions by length  
 17 and breadth, and the breadth and courses of all the streets and alleys established  
 18 therein.

19 *The registered surveyor shall certify on the plat of the subdivision that the plat is a*  
 20 *true and correct representation of the lands surveyed. The certification shall be signed*  
 21 *by the surveyor and shall display the surveyor's registration number and official seal.*

22 *Prior to, or at the time of conveyance of the tract or a parcel thereof, the proprietor*  
 23 *shall cause a certified copy of the plat to be recorded by the county recorder for*  
 24 *assessment and taxation purposes, and the county recorder shall forward certified*  
 25 *copies of the plat to the county auditor and assessor. The recording of a plat pursuant*  
 26 *to this paragraph is in addition to any other requirement of this chapter, and the*  
 27 *recording for assessment and taxation purposes shall not constitute a dedication or*  
 28 *impose any liability upon the state or any of its political subdivisions.*

1 SEC. 2. Section four hundred nine point twelve (409.12), Code 1975, is  
 2 amended to read as follows:

3 **409.12 Record—filing.** The signed and acknowledged plat and the attorney's  
 4 opinion, together with the certificates of the clerk, recorder, and treasurer, and the  
 5 affidavit and bond, if any, together with the certificate of approval of the council,  
 6 shall be entered of record in the proper record books in the office of the county  
 7 recorder. When so entered, the plat only shall be entered of record in the office

8 offices of the county auditor and assessor and shall be of no validity until so filed,  
9 in both those offices.

10 A plat certified by the council shall supersede any plat recorded for assessment and  
11 taxation purposes pursuant to section four hundred nine point one (409.1) of the Code  
12 and any plat so superseded shall be voided.

1 SEC. 3. Section four hundred nine point fourteen (409.14), unnumbered  
2 paragraphs one (1) and seven (7), Code 1975, are amended to read as follows:

3 No county auditor or recorder shall hereafter file or record, nor permit to be  
4 filed or recorded, any plat purporting to lay out or subdivide any tract of land  
5 into lots and blocks within any city having a population by the latest federal  
6 census of twenty-five thousand or over, or within a city of any size which by  
7 ordinance adopts the restrictions of this section or, except as hereinafter provided,  
8 within two miles of the limits of such city, unless such plat has been first filed  
9 with and approved by the council of such city as provided in section 409.7, and  
10 after review and recommendation by the city plan commission in cities where such  
11 commission exists.

12 If any such plat of land is tendered for recording in the office of the county  
13 recorder or county auditor of any county in which any city of the above class  
14 may be situated, it shall be the duty of such county recorder and auditor to  
15 examine such plat, to ascertain whether the endorsement of approval by the city  
16 council, as herein provided for, shall appear thereon. If it shall, and the plat  
17 otherwise conforms to the provisions of law, said officers officer shall accept same  
18 for recording. If such endorsement does not appear thereon said officers officer  
19 shall refuse and decline to accept such plat, and any filing thereof shall be void.  
20 Any failure to observe the provisions of this section on the part of any county  
21 recorder or county auditor shall constitute a misdemeanor in office.

1 SEC. 4. Section four hundred nine point fifteen (409.15), Code 1975, is  
2 amended to read as follows:

3 **409.15 Disapproval—appeal.** In case, on application for such approval of any  
4 plat, the city council shall fail to either approve or reject the same within sixty  
5 days from date of application, the person proposing said plat shall have the right  
6 to file the same with the county recorder, assessor and auditor. If said plat is  
7 disapproved by the council such disapproval shall point out wherein said  
8 proposed plat is objectionable. From the action of the council refusing to approve  
9 any such plat, the applicant shall have the right to appeal to the district court  
10 within twenty days after such rejection by filing written notice of appeal with the  
11 city clerk. Such appeal shall be triable de novo as an equitable proceeding and  
12 accorded such preference in assignment as to assure its prompt disposition.

1 SEC. 5. Section four hundred nine point seventeen (409.17), Code 1975, is  
2 amended to read as follows:

3 **409.17 Change of name of street.** Cities shall have authority to change by  
4 ordinance the name of a platted street. The mayor and city clerk shall certify and  
5 file the ordinance, after its passage, with the county recorder, assessor and county  
6 auditor. The county auditor shall make the proper changes on the plats found in  
7 the office of the auditor. The county recorder shall enter the instrument of record  
8 and make a reference on the margin of the original plat or upon a reference sheet  
9 or page attached to the original plat for that purpose.

1 SEC. 6. Section four hundred nine point twenty-six (409.26), Code 1975, is  
2 amended to read as follows:

3 **409.26 Replatting.** The owner of any lots in a plat vacated may cause the  
4 same and a proportionate part of the adjacent streets and public grounds to be  
5 replatted and numbered by the county surveyor or registered land surveyor in the  
6 same manner as is required for platting in the first instance, and when such plat is  
7 acknowledged by such owner, and is recorded in the recorder's office of the  
8 county as provided in this chapter, such lots may be conveyed and assessed by the  
9 numbers given them on such plat.

1 SEC. 7. Section four hundred nine point thirty-eight (409.38), Code 1975, is  
2 amended to read as follows:

3 **409.38 Resurvey of city plats.** In all cases where the original plat of any city  
4 ~~or village~~, or any addition thereto *or subdivision thereof*, has been or may be lost  
5 or destroyed after the sale and conveyance of any subdivision, block or lot  
6 thereof by the original proprietor and before the same shall have been recorded,  
7 or the property so platted has been indefinitely located or the plat is materially  
8 defective, any three persons owning real property within the limits of such plat  
9 may have the same resurveyed and replatted, and such plat recorded as  
10 hereinafter directed.

1 SEC. 8. Section four hundred nine point forty-three (409.43), Code 1975, is  
2 amended to read as follows:

3 **409.43 Plat certified and filed—effect.** When the surveyor has completed the  
4 plat *pursuant to the resurvey*, he shall attach his certificate thereto, to the effect  
5 that it is a just, true, and accurate plat of said city, ~~village~~, or addition so  
6 surveyed by him; which shall be filed for record ~~in the office of the recorder of~~  
7 ~~the proper county in the offices of the county recorder, county auditor and assessor,~~  
8 and from the date of such filing it shall be treated in all courts of this state as  
9 though the same had been made by the original proprietor thereof.

10 *Any resurvey plat so recorded shall supersede a previously recorded plat for*  
11 *assessment and taxation purposes unless the county auditor objects thereto in writing.*  
12 *A person aggrieved by an objection of the auditor may appeal within thirty days after*  
13 *the mailing of the written objection to the board of supervisors as provided in chapter*  
14 *four hundred forty-one (441) of the Code.*

1 SEC. 9. Chapter four hundred nine (409), Code 1975, is amended by adding  
2 sections ten (10) through thirteen (13) of this Act.

1 SEC. 10. NEW SECTION. **Monumentation.**

2 1. Prior to the offering of the plat of any subdivision for record, the registered  
3 land surveyor shall confirm the prior establishment of permanent control  
4 monuments at each controlling corner on the boundaries of the parcel or tract of  
5 land being subdivided. If no permanent control monuments exist, the registered  
6 land surveyor shall establish at least two permanent control monuments for each  
7 block created, or if the area subdivided into lots is less than a block in size, at  
8 least two permanent control monuments shall be established for the subdivision.  
9 Permanent control monuments shall be constructed of reasonably permanent  
10 material solidly embedded in the ground and capable of being detected by  
11 commonly used magnetic or electronic equipment. The registered land surveyor  
12 shall affix a cap of reasonably inert material bearing an embossed or stencil cut  
13 marking of the Iowa registration number of the registered land surveyor to the  
14 top of the monument.

15 2. Other monuments established prior to the recording of the plat of the  
16 subdivision and described on the plat shall be considered monuments of record  
17 and shall be given the same weight as original permanent control monuments if  
18 the monuments remain undisturbed in their original positions. The additional  
19 monuments shall be constructed and embedded according to the provisions for  
20 permanent control monuments prescribed in subsection one (1) of this section.

21 3. Monuments other than the permanent control monuments required in  
22 subsection one (1) of this section shall not be required to be established before the  
23 recording of the plat or the conveyancing of lands by reference to the plat if the  
24 registered land surveyor includes in the certification of the plat that the additional  
25 monuments required by this chapter or by any local ordinance shall be  
26 established before a specified future date.

27 4. Additional monuments shall be constructed and embedded according to the  
28 provisions for permanent control monuments prescribed in subsection one (1) of  
29 this section, and shall be set at all of the following locations whether set prior to  
30 the recording of the plat, or subsequent to such recording:

31 a. At every corner and angle point of every lot, block or parcel of land created.

32 b. At every point of intersection of the outer boundary of the subdivision with  
33 an existing or created right-of-way line of any street, railroad, or other way.

34 c. At every point of curve, tangency, reversed curve, or compounded curve on  
35 every right-of-way line established.

36 When the placement of a monument required by this chapter at the prescribed  
37 location is impractical, it is permissible to establish a reference monument in close  
38 proximity to the prescribed location. If the reference monument is established  
39 prior to the recording of the plat and its location properly shown on the plat, the  
40 reference monument shall have the same status as other monuments of record.  
41 Where any point requiring monumentation has been previously monumented, the  
42 existence of the monument shall be confirmed by the registered land surveyor.  
43 The existing monument shall be considered a monument of record when properly  
44 shown and described on the recorded plat.

1 SEC. 11. NEW SECTION. **Plats made for record.** Every plat of a subdivision  
2 offered for record shall conform to all of the following provisions where  
3 applicable:

4 1. The plat shall be a permanent copy or a photographic print made on a stable  
5 plastic film. Exact copies of the plat to be recorded shall be provided to and filed  
6 by the county recorder, assessor and auditor. The original plat drawing shall  
7 remain the property of the registered land surveyor.

8 2. The size of each sheet showing any portion of the subdivided lands shall not  
9 be greater than eighteen inches by twenty-four inches nor less than eight and one-  
10 half inches by eleven inches.

11 3. Whenever more than one sheet is used to accurately portray the lands  
12 subdivided, each sheet shall display both the number of the sheet and the total  
13 number of sheets included in the plat, as well as clearly labeled match lines  
14 indicating where the other sheets adjoin. An index sheet shall be provided to  
15 show the relationship between the sheets.

16 4. A maximum scale of one hundred feet to one inch shall be used unless  
17 permission to use a different scale is obtained in writing from the local governing  
18 body. The scale used shall be clearly stated and graphically illustrated by a bar  
19 scale drawn on every sheet showing any portion of the lands subdivided.

20 5. Subdivisions shall be designated, by name or as otherwise prescribed, in bold  
21 letters inside the margin at the top of each sheet included in the plat.

22 6. An arrow indicating the northern direction shall be drawn in a prominent  
23 place on each sheet included in the plat.

24 7. All monuments to be of record shall be adequately described and clearly  
25 identified on the plat. When additional monuments are to be established  
26 subsequent to the recording of the plat as provided in subsection three (3) of  
27 section ten (10) of this Act, the location of the additional monuments shall be  
28 shown on the plat.

29 8. Sufficient survey data shall be shown to positively describe the bounds of  
30 every lot, block, street, easement, or other areas shown on the plat, as well as the  
31 outer boundaries of the subdivided lands.

32 9. All distances shall be shown in feet to the nearest one-hundredth of a foot,  
33 and in accordance with the definition of a foot adopted by the United States  
34 bureau of standards. All measurements shall refer to the horizontal plane.

35 10. The course of every boundary line shown on the plat shall be indicated by a  
36 direct bearing reference or by an angle between the boundary line and an  
37 intersecting line having a shown bearing, except when the boundary line has an  
38 irregular or constantly changing course, as along a body of water, or when a

39 description of the boundary line is better achieved by measurements shown at  
40 points or intervals along a meander line having a shown course. All bearings and  
41 angles shown shall be given to at least the nearest minute of arc.

42 11. Curve data shall be stated in terms of radius, central angle, and tangent, or  
43 length of curve, and unless otherwise specified by local ordinance curve data for  
44 streets of uniform width may be shown only with reference to the center line, and  
45 lots fronting on such curves may show only the chord bearing and distance of  
46 such portion of the curve as is included in their boundary. In all other cases, the  
47 curve data must be shown for the line affected.

48 12. The minimum unadjusted acceptable error of closure for all subdivision  
49 boundaries shall be 1:10,000 and shall be 1:5,000 for any individual lot.

50 13. When any lot or portion of the subdivision is bounded by an irregular line,  
51 the major portion of that lot or subdivision shall be enclosed by a meander line  
52 showing complete data with distances along all lines extending beyond the  
53 enclosure to the irregular boundary shown with as much certainty as can be  
54 determined or as "more or less", if variable. In all cases, the true boundary shall  
55 be clearly indicated on the plat.

56 14. All interior excepted parcels shall be clearly indicated and labeled, "not a  
57 part of this plat".

58 15. All adjoining properties shall be identified, and where such adjoining  
59 properties are a part of a recorded subdivision, the name of that subdivision shall  
60 be shown. If the subdivision platted is a re-subdivision of a part or the whole of a  
61 previously recorded subdivision, sufficient ties shall be shown to controlling lines  
62 appearing on the earlier plat to permit an overlay to be made. Re-subdivisions  
63 shall be labeled as such in a subtitle following the name of the subdivision  
64 wherever the name appears on the plat.

65 16. The purpose of any easement shown on the plat shall be clearly stated and  
66 shall be confined to only those easements pertaining to public utilities including  
67 gas, power, telephone, water, sewer, and such drainage easements as are deemed  
68 necessary for the orderly development of the land encompassed within the plat.  
69 All such easements relative to their usage and maintenance shall be approved by  
70 the governing or jurisdictional body prior to the recording of the plat.

71 17. A strip of land shall not be reserved by the subdivider unless the land is of  
72 sufficient size and shape to be of some practical use or service as determined by  
73 the governing body.

74 18. The purpose of all areas dedicated to the public must be clearly indicated  
75 on the plat.

1 SEC. 12. NEW SECTION. **Affidavit confirming error on plat.** If an  
2 appreciable error or omission in the data shown on any plat duly recorded under  
3 the provisions of this chapter is detected by subsequent examinations or revealed  
4 by a retracement of the lines run during the original survey of the lands as shown  
5 on the plat, the registered land surveyor responsible for the original survey and  
6 the preparation of the plat may file an affidavit confirming that the error or  
7 omission was made, describing the nature and extent of the error or omission and  
8 the appropriate correction that should be substituted for the erroneous data  
9 shown on the plat. If the registered land surveyor is deceased, or is no longer  
10 available, or unwilling to confirm the error or omission, a similar affidavit may be  
11 filed by two registered land surveyors confirming the error through an  
12 independent survey. In either case where such affidavit has been filed for record,  
13 it shall be the duty of the county recorder, assessor, and auditor to place a  
14 notation on copies of the plat stating that the affidavit has been filed, the date  
15 filed, and the book and page where it is recorded. The affidavit shall have no  
16 effect upon the validity of the plat, or on the information shown thereon, but  
17 shall be admissible as evidence in a court and given the same weight as testimony  
18 offered voluntarily by an expert witness.

1 SEC. 13. NEW SECTION. **Applicability.** The provisions of this chapter shall  
 2 not be applicable to parcels of land divided solely by the conveyance of land for  
 3 right-of-way purposes to the state or any of its political subdivisions or other  
 4 person having the power of eminent domain.

1 SEC. 14. Section four hundred twenty-eight point seven (428.7), Code 1975, is  
 2 amended to read as follows:

3 **428.7 Description of tracts—manner.** ~~No one~~ A description shall *not*  
 4 comprise more than one city lot, ~~or more than the sixteenth part of a section~~ or  
 5 other smallest subdivision of the land according to the government surveys,  
 6 except in cases where the boundaries are so irregular that it cannot be described  
 7 in the usual manner in accordance therewith. *However, descriptions may be*  
 8 *combined for assessment purposes to allow the assessor to value the property as a unit.*  
 9 This section shall apply to known owners and unknown owners, alike.

1 SEC. 15. Chapter four hundred forty-one (441), Code 1975, is amended by  
 2 adding the following new sections:

3 **NEW SECTION. Platting for assessment and taxation by auditor.** Whenever a  
 4 lot or subdivision of land is owned by two or more persons in severalty, and the  
 5 description of one or more of the different parts or parcels thereof cannot, in the  
 6 judgment of the county auditor or the assessor, be made sufficiently certain and  
 7 accurate for the purposes of assessment and taxation without noting the metes  
 8 and bounds of the same, or whenever the original proprietor of any subdivision of  
 9 land has sold or conveyed any part thereof, or invested the public with any rights  
 10 therein, and has failed to file for record a plat as provided in chapter four  
 11 hundred nine (409) of the Code, the county auditor by certified mail shall notify  
 12 all of the owners, and demand compliance. If the owners fail to execute and file  
 13 the plat within sixty days after the issuance of such notice to execute and file said  
 14 plat for record, the auditor shall cause a plat to be made as the auditor deems  
 15 appropriate in accordance with the provisions of chapter four hundred nine (409)  
 16 of the Code. The auditor may contract for the services of a registered land  
 17 surveyor as necessary to comply with this section. Every conveyance of land in  
 18 this state shall be deemed to be a warranty that the description therein contained  
 19 is sufficiently definite and accurate to enable the auditor to enter the same on the  
 20 plat book required to be kept; and when there is presented for entry on the  
 21 transfer book any conveyance in which the description is not sufficiently definite  
 22 and accurate, the auditor shall note such fact on the deed, with that of the entry  
 23 for transfer, and shall notify the person presenting it that the land therein is not  
 24 sufficiently described, and that it must be platted within sixty days thereafter. If  
 25 the grantor in the conveyance shall neglect for sixty days thereafter to file for  
 26 record a plat thereof, then the auditor shall proceed as is provided in this section,  
 27 and cause the plat to be made in accordance with the provisions of chapter four  
 28 hundred nine (409) of the Code and recorded in the office of the auditor, and the  
 29 office of the county recorder, and in the office of the assessor.

30 **NEW SECTION. Execution and filing—effect.** The plat shall be signed and  
 31 acknowledged by the auditor, who shall certify that it was executed by the auditor  
 32 by reason of the failure of the owners named to do so, and the auditor shall file it  
 33 for record in the office of the auditor and in the office of the assessor and in the  
 34 office of the county recorder, and when so filed it shall have the same effect as if  
 35 executed, acknowledged, and recorded by the owners.

36 **NEW SECTION. Costs and expenses.** A correct statement of the costs and  
 37 expenses of the plat, survey, and record, verified by oath, shall be presented by  
 38 the auditor to the board of supervisors, which shall allow the same.

39 **NEW SECTION. Collection or assessment of costs.** The auditor shall at the  
 40 same time assess the amount pro rata by area upon the several subdivisions of the  
 41 tract, lot, or parcel so subdivided, and it shall be collected in the same manner as  
 42 general taxes, and shall go to the general county fund.

43 NEW SECTION. **Appeal.** Any person aggrieved by a notice to execute and file  
44 a plat given by the auditor, or by the use of an erroneous plat for assessment and  
45 taxation purposes, may within thirty days from the date of the notice appeal  
46 therefrom to the board of supervisors by giving notice thereof in writing to the  
47 board of supervisors and thereupon no further proceeding shall be taken by the  
48 auditor.

49 NEW SECTION. **Determination by board.** At its next session the board of  
50 supervisors shall determine the matter and direct that a plat be executed and filed  
51 or that the auditor accept a plat for filing, and shall specify the time within which  
52 the action shall be taken. The aggrieved person shall be given an opportunity to  
53 be heard in person or by counsel.

54 NEW SECTION. **Plat requirements.** Every plat required by this chapter shall  
55 describe the tract and any other subdivisions of the smallest congressional  
56 subdivision of which the same is part, numbering them by progressive numbers,  
57 setting forth the courses and distances, the number of acres, and other  
58 memoranda as is necessary; and descriptions of the lots or subdivisions according  
59 to the number and designation thereof on the plat shall be deemed sufficient for  
60 all purposes. A plat recorded pursuant to this chapter is for assessment and  
61 taxation purposes only and shall not constitute a dedication or impose any  
62 liability upon the state or any of its political subdivisions.

1 SEC. 16. Sections four hundred nine point twenty-seven (409.27), four hundred  
2 nine point twenty-eight (409.28), four hundred nine point twenty-nine (409.29),  
3 four hundred nine point thirty (409.30), four hundred nine point thirty-one  
4 (409.31), four hundred nine point thirty-two (409.32), four hundred nine point  
5 thirty-three (409.33), four hundred nine point thirty-four (409.34), four hundred  
6 nine point thirty-five (409.35), and four hundred nine point thirty-six (409.36),  
7 Code 1975, are repealed.

Approved June 23, 1976

## CHAPTER 1191

### TAX YEAR FOR INCOME TAXES

H. F. 392

AN ACT relating to the definition of tax year for corporation and individual income tax returns and making the Act retroactive.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred twenty-two point four (422.4), subsection  
2 four (4), Code 1975, is amended to read as follows:

3 4. The words "tax year" mean the calendar year, or the fiscal year ending  
4 during such calendar year, upon the basis of which the net income is computed  
5 under this division.

6 a. If a taxpayer has made the election provided by section four hundred forty-one  
7 (441), subsection f, of the Internal Revenue Code of 1954, "tax year" means the  
8 annual period so elected, varying from fifty-two to fifty-three weeks.

9 b. If the effective date or the applicability of a provision of this division is expressed  
10 in terms of a tax year beginning, including or ending with reference to a specified date  
11 which is the first or last day of a month, a tax year described in paragraph a of this  
12 subsection shall be treated as beginning with the first day of the calendar month  
13 beginning nearest to the first day of the tax year or as ending with the last day of the