

#### **441.29 Plat book index system.**

The county auditor shall furnish to each assessor a plat book on which shall be platted the lands and lots in the assessor's assessment district, showing on each subdivision or part thereof, written in ink or pencil, the name of the owner, the number of acres, or the boundary lines and distances in each, and showing as to each tract the number of acres to be deducted for railway right-of-way and for roads and for rights-of-way for public levees and open public drainage improvements.

The auditor, or the auditor's designee, of any county shall establish a permanent real estate index number system with related tax maps for all real estate tax administration purposes, including the assessment, levy, and collection of such taxes. Wherever in real property tax administration the legal description of tax parcels is required, such permanent number system shall be adopted in addition thereto. The permanent real estate index numbers shall begin with the two-digit county number and be a unique identifying number for each parcel within the county. These numbers shall follow the property, not the owner, and can be an alphanumeric system. In the event of a division of an existing parcel, the original permanent parcel index number shall be retired and new numbers assigned. The auditor shall prepare and maintain permanent real estate index number tax maps, which shall carry such numbers. The auditor shall prepare and maintain cross indexes of the numbers assigned under this system, with legal descriptions of the real estate to which such numbers relate. Indexes and tax maps established as provided herein shall be open to public inspection.

[C51, § 181; R60, § 733; C73, § 821; C97, § 1364; C24, 27, 31, 35, 39, § **7120**; C46, § 441.15; C50, 54, 58, § 441.23; C62, 66, 71, 73, 75, 77, 79, 81, § 441.29]

2004 Acts, ch 1144, §2