

353.1 Definitions.

As used in [this chapter](#), unless the context otherwise requires, “*book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

2000 Acts, ch 1148, §1

See §189.1 for additional definitions applicable to this chapter