

447.6 Documentation of corrections.

The entries by the county treasurer on the county system shall be of a permanent nature and if errors are subsequently discovered the correcting entries shall be adequately documented to support the correction.

[C31, 35, §7276-c1; C39, §**7276.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §447.6;
[81 Acts, ch 117, §1235](#)
[91 Acts, ch 191, §93](#)