

**331.508 Books and records.**

The auditor shall keep the following books and records:

1. Election book for contested proceedings as provided in [section 62.3](#).
2. Record of official bonds as provided in [section 64.24](#).
3. Lost property book as provided in [chapter 556F](#).
4. Account book and index of persons receiving mental health treatment as provided in [section 230.26](#).
5. A permanent record of the names and addresses of persons receiving veteran assistance as provided in [section 35B.10](#).
6. Record of fees as provided in [section 331.902](#).
7. Benefited water district record book as provided in [section 357.32](#).
8. Completed assessment rolls, schedules and book as provided in [section 441.26](#).
9. Tax rate book as provided in [section 444.6](#).
10. Real estate transfer book, index book, and plat book as provided in [sections 558.60, 558.63, and 558.65 through 558.67](#).  
[C97, §480; S13, §498; C24, 27, 31, 35, 39, §5246; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.2; S81, §331.508; [81 Acts, ch 117, §507](#)  
[86 Acts, ch 1001, §19](#); [94 Acts, ch 1173, §24](#); [95 Acts, ch 49, §8](#); [97 Acts, ch 121, §4](#); [2010 Acts, ch 1061, §54](#); [2015 Acts, ch 30, §108](#)