

**428.7 Description of tracts — manner.**

A description shall not comprise more than one city lot or other smallest subdivision of the land according to the government surveys, except in cases where the boundaries are so irregular that it cannot be described in the usual manner in accordance therewith. However, descriptions may be combined for assessment purposes to allow the assessor to value the property as a unit. [This section](#) shall apply to known owners and unknown owners, alike.

[C97, §1353; C24, 27, 31, 35, 39, §6962; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.7]  
Referred to in [§425.5](#)