

**331.305 Publication of notices — electronic delivery authorization.**

1. Unless otherwise provided by state law, if notice of an election, hearing, or other official action is required by [this chapter](#), the board shall publish the notice at least once, not less than four nor more than twenty days before the date of the election, hearing, or other action, in one or more newspapers which meet the requirements of [section 618.14](#). Notice of an election shall also comply with [section 49.53](#).

2. a. If the board is required or authorized by law to publish a notice or any other information regarding the county budget or a county property tax levy, the county shall also provide the notice or information by electronic means to all persons who have by electronic or other means authorized the receipt of such items under [this subsection](#).

b. An authorization to receive notices or other information by electronic means under [this subsection](#) shall continue until revoked in writing by the person. Such revocation may be provided to the board electronically in a manner approved by the board.

c. Electronic means includes delivery to an electronic mail address or by other electronic means reasonably calculated to apprise the person of the information that is being provided, as designated by the authorizing person.

d. Information compiled or possessed by the board for the purposes of complying with authorizations for delivery by electronic means including but not limited to taxpayer electronic mail addresses, post office addresses, revocations, and passwords or other methods of protecting taxpayer information are not public records and are not subject to disclosure under [chapter 22](#).

[R60, §312(23); C73, §303(24); C97, §423; SS15, §423; C24, 27, 31, 35, 39, §5261; C46, 50, 54, 58, §330.18, 345.1; C62, 66, §111A.6, 330.18, 345.1; C71, §111A.6, 313A.35, 330.18, 345.1; C73, §111A.6, 313A.35, 330.18, 345.1, 361.5; C75, 77, 79, §111A.6, 313A.35, 330.18, 332.3(13), 345.1, 361.5; C81, §111A.6, 313A.35, 330.18, 332.3(13), 345.1, 361.5, 444.9(2); S81, §331.305; [81 Acts, ch 117, §304](#)]

**2021 Acts, ch 132, §1**

Referred to in §6B.11, 28J.21, 69.14A, 137.104, 306.30, 309.65, 311.12, 330.18, 331.301, 331.302, 331.361, 331.402, 331.425, 331.442, 331.443, 331.447, 331.464, 331.471, 331.479, 335.5, 335.6, 336.13, 336.16, 350.5, 357.4, 357C.3, 357E.4, 357H.3, 357H.10, 358.4, 358.6, 358.27, 358.29, 358.30A, 358.33, 358C.5, 358C.7, 358C.18, 358C.21, 358C.22, 359.7, 404.2, 404B.2, 404B.3, 427B.26, 461A.31A, 468.15