331.510 Reports by the auditor.

The auditor shall make:

1. A report to the governor of a vacancy, except by resignation, in the office of state representative or senator as provided in section 69.5.

2. A report to the secretary of state of the name, office, and term of office of each appointed or elected county officer within ten days of the officer's election or appointment and qualification.

3. An annual report not later than January 1 to the department of management of the valuation by class of property for each taxing district in the county as instructed by and on forms provided by the department of management. The valuations reported shall be those valuations used for determining the levy rates necessary to fund the budgets of the taxing districts for the following fiscal year. Each annual report under this subsection for assessment years beginning on or after January 1, 2024, shall distinguish such values as revaluation or other type of addition to value, as defined and submitted in the assessor's abstract transmitted to the department of revenue under section 441.45.

4. An annual report not later than January 1 to the governing body of each taxing district in the county of the assessed valuations of taxable property in the taxing district as reported to the department of management. Each annual report under this subsection for assessment years beginning on or after January 1, 2024, shall distinguish such values as revaluation or other type of addition to value, as defined and submitted in the assessor's abstract transmitted to the department of revenue under section 441.45.

[R60, §291; C73, §324; C97, §474; C24, 27, 31, 35, 39, §**5150;** C46, 50, 54, 58, 62, 66, 71, §333.10; C73, 75, 77, §333.10, 442.2; C79, 81, §333.10, 333.16; S81, §331.510; 81 Acts, ch 117, §509]

83 Acts, ch 123, §141, 209; 85 Acts, ch 21, §42; 85 Acts, ch 197, §7; 88 Acts, ch 1134, §72; 2023 Acts, ch 71, §63; 2024 Acts, ch 1094, §39, 47
Referred to in §441.45