

**420.43 Application of certain terms.**

1. *a.* Whenever the words “boards of supervisors”, “county auditor or recorder of deeds”, and “county treasurer” are used in any section made applicable by [this chapter](#) to special charter cities, the words “city council”, “city clerk” or “city recorder”, and “city collector or treasurer” shall be respectively substituted.

*b.* As used in [this chapter](#), unless the context otherwise requires, “*book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

2. [This section](#) shall not be construed as depriving boards of supervisors, county auditors, and county treasurers of their powers to spread tax levies and collect taxes certified by cities acting under special charter as provided in [section 420.206](#) and other state law. Nothing contained in [this section](#) shall be deemed to affect the procedure for the assessment of property by the city or county assessor.

[C97, §958, 1024; S13, §958; C24, 27, 31, 35, 39, §6732; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §420.43]

[2000 Acts, ch 1148, §1; 2010 Acts, ch 1061, §180; 2020 Acts, ch 1063, §215](#)