

**96.1B Additional definitions.**

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](#).

[2000 Acts, ch 1148, §1](#)

C2001, §96.1A

[2020 Acts, ch 1062, §94](#)

C2021, §96.1B