

NEW UNNUMBERED PARAGRAPH. A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

NEW UNNUMBERED PARAGRAPH. Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

NEW UNNUMBERED PARAGRAPH. The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

Approved March 20, 1986

CHAPTER 1029
EXPLOSIVE STORAGE FACILITIES
H.F. 2091

AN ACT relating to the inspection of explosive storage facilities.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 101A.7, unnumbered paragraph 1, Code 1985, is amended to read as follows:

The licensee's or permittee's explosive storage facility shall be inspected at least once a year by a representative of the state fire marshal's office, except that the state fire marshal may, at those mining operations licensed and regulated by the United States department of labor, accept an approved inspection report issued by the United States department of labor, mine safety and health administration, for the twelve-month period following the issuance of the report. The state fire marshal shall notify the appropriate city or county governing board of licenses to be issued in their respective jurisdictions pursuant to this chapter. The notification shall contain the name of the applicant to be licensed, the location of the facilities to be used in storing explosives, the types and quantities of explosive materials to be stored, and other information deemed necessary by either the governing boards or the state fire marshal. The facility may be examined at other times by the sheriff of the county where the facility is located or by the local police authority if the facility is located within a city of over ten thousand population and if the sheriff or city council considers it necessary.

Approved March 20, 1986

CHAPTER 1030
GRAVE OR BURIAL SITES
S.F. 120

AN ACT relating to grave or burial sites by allowing their protection and preservation by law enforcement agencies and providing a penalty.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION. 566.31 BURIAL SITES.**

If a governmental subdivision or agency is notified of the existence of a marked burial site