

**354.13 Auditor's plats and plats of survey.**

If a tract is divided or subdivided in violation of [section 354.4](#) or [354.6](#) or the descriptions of one or more parcels within a tract are not sufficiently certain and accurate for the purpose of assessment and taxation under the guidelines of [section 354.3](#), the auditor shall notify the proprietors of the parcels within the tract for which no plat has been recorded as required by [this chapter](#), and demand that a plat of survey or a subdivision plat be recorded as required by [this chapter](#). Notice shall be served by mail and a certified copy of the notice shall be recorded. The auditor shall mail a copy of the notice to the applicable governing bodies. If the proprietors fail, within thirty days of the notice, to comply with the notice or file with the auditor a statement of intent to comply, the auditor shall contract with a surveyor to have a survey made of the property and have a plat of survey or an auditor's plat recorded as necessary to comply with [this chapter](#). Upon receipt of a statement of intent to comply, the auditor may extend the time period for compliance.

[90 Acts, ch 1236, §27](#)

C91, §409A.13

C93, §354.13

Referred to in [§306.42](#), [331.511](#), [354.3](#), [354.15](#), [354.16](#), [354.17](#)