

**272.192 RECORDS.**

The county auditor shall keep a record of all parcels of land which have been coded under this system. In such record the auditor shall enter the description of the land as described in the instrument of conveyance of record in the office of the county recorder or registrar of titles, or the description of the land as then carried on the assessment and tax rolls of the county, and immediately following such description shall enter the code number assigned to said parcel of land.

**History:** *1951 c 638 s 2; 1957 c 371 s 2; 1976 c 181 s 2; 1986 c 444*