

**272.191 IRREGULAR TRACTS OF LAND, CODE SYSTEM OF DESCRIBING.**

In any county where there are a number of tracts or lots of land which are divided into parcels which cannot be described except by metes and bounds, the county auditor may install a code system to describe such lands for taxation purposes.

**History:** *1951 c 638 s 1; 1957 c 371 s 1*