272.194 NOTICES.

Immediately after a parcel of land has been coded under the county code system, the county auditor shall give notice by certified mail, except in cases where the owner acknowledges in writing having been informed of the code number, to the owner of the land, if the address of the owner can be ascertained from the tax duplicates in the office of the county treasurer. Such notice shall describe the land according to the description used 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 shall also give the code number assigned to such parcel of land under the county code system, and shall further state that such parcel of land will thereafter be described, for taxation purposes, by said code number. The county auditor shall make an affidavit of mailing such notice, stating therein the name and address of the owner to whom such notice was mailed. Such affidavit shall be filed in the office of the county auditor. When a deed or other instrument conveying land is presented to the county auditor for transfer, as provided by section 272.12, if such land has theretofore been coded under the county code system, or if the land conveyed in such instrument is described by metes and bounds and the county auditor determines that it should be coded under the county code system, the county auditor, instead of giving notice to the owner by certified mail, as hereinbefore provided, may note upon said instrument, over official signature, the words "the land described within has been coded and is described for taxation purposes, as follows: (here enter the coded description assigned to said parcel of land in full.)"

History: *1951 c 638 s 4; 1957 c 371 s 4; 1976 c 181 s 2; 1978 c 674 s 60; 1986 c 444*