274.17 RECORD; ABSTRACT TO COUNTY AUDITORS.

The secretary shall keep a record of the proceedings of the county board of equalization. The record must be published in the annual report of the commissioner of management and budget. Upon final adjournment the secretary shall send each county auditor an abstract of the proceedings, specifying: (1) the percent added to or deducted from the valuation of the real property of each of the towns and cities, and of the real property not in towns or cities, in case an equal percent has not been added to or deducted from each; (2) the percent added to or deducted from the classes of personal property in each of the towns and cities; and (3) the amounts added to the assessments of individuals, firms, or corporations.

The county auditor shall add to or deduct from each tract or lot of real property in the county the required percent on the valuation of the property after equalization by the county board, rounding the value of each separate tract or lot to the nearest dollar. The county auditor shall also add to or deduct from the classes of personal property in the county the required percent on the valuation of the property after equalization by the county board, rounding the value of each separate class of personal property to the nearest dollar. The county auditor shall also add to the assessments of individuals, firms, and corporations after equalization by the county board, the required amounts.

History: *(2053) RL s 864; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1986 c 444; 1987 c 229 art 4 s 1; 2009 c 101 art 2 s 109*