273.50 LISTS MAY BE DESTROYED.

The county auditor may destroy any list or statement of personal property on file in the auditor's office after the expiration of six years from the date when the taxes thereon have been paid or become delinquent. If any proceeding has been begun to enforce payment of such taxes, such list or statement shall not be destroyed before the expiration of one year from the return of an execution unsatisfied, or the termination of the proceeding.

History: *(2020) RL s 837; 1986 c 444*