

**384.141 DESTRUCTION OF CERTAIN RECORDS.**

The county auditor may destroy local assessment books for sprinkling, oiling, grass and trees, and water for years prior to the year 1936 and thereafter when such records are more than ten years old, on file in the auditor's office, and may also destroy real and personal property assessment books and real and personal property tax duplicate books for years prior to 1926 and thereafter when such records are more than 20 years old.

**History:** *1947 c 160 s 1; 1959 c 228 s 1; 1986 c 444*