

79-408. Real estate assessment rolls maintained by county clerk; contents. The county clerk shall maintain all real estate assessment rolls that may be required for the assessment districts of the county. Such assessment rolls shall contain a correct and pertinent description of each piece, parcel or lot of real property in numerical order as to lots and blocks, sections or subdivisions, in the respective townships or cities, as the case may be. In making up such assessment rolls, the county clerk shall consult the real estate transfer record in the office of the clerk and the records and plats in the office of the register of deeds.

All such rolls and descriptions may be maintained electronically, as the county may find necessary and proper.

History: L. 1911, ch. 316, § 8; R.S. 1923, 79-408; L. 1959, ch. 365, § 8; L. 1971, ch. 293, § 1; L. 1982, ch. 391, § 26; L. 2012, ch. 53, § 1; July 1.