

## CHAPTER 218

## NOTICE OF PROPERTY VALUATION

S. F. 75

AN ACT relating to the date for notification of changes in valuation of property.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred forty-one point twenty-three  
 2 (441.23), Code 1975, is amended to read as follows:  
 3 **441.23 Notice of valuation.** If there has been an increase or de-  
 4 crease in the valuation of the property, or upon the written request of  
 5 the person assessed, the assessor shall, at the time of making the assess-  
 6 ment, inform the person assessed, in writing, of the valuation put upon  
 7 his property, and notify him, if he feels aggrieved, to appear before  
 8 the board of review and show why the assessment should be changed.  
 9 The owners of real property shall be notified not later than April <sup>1</sup>/<sub>15</sub> *fif-*  
 10 *teenth* of any adjustment of the real property assessment.

Approved February 28, 1975

## CHAPTER 219

## ABSTRACTS OF ASSESSMENT

S. F. 109

AN ACT to eliminate reporting of nonessential items on abstracts of assessment.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred forty-one point forty-five (441.45),  
 2 subsection four (4), Code 1975, is amended to read as follows:  
 3 4. ~~An abstract as to the number and value of all animals as the~~  
 4 ~~same are returned by the assessor, showing the aggregate taxable val-~~  
 5 ~~ues and number of each kind of class, and such other~~ *Other* facts as  
 6 may be required by the director of revenue.

1 SEC. 2. Section four hundred forty-one point forty-five (441.45),  
 2 Code 1975, is amended by striking subsection five (5).

Approved February 28, 1975