

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 $\frac{1}{5}$ *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