

441.28 Assessment rolls change notice to taxpayer.

The assessment shall be completed not later than April 15 each year. If the assessor makes any change in an assessment after it has been entered on the assessor's rolls, the assessor shall note on said roll, together with the original assessment, the new assessment and the reason for the change, together with the assessor's signature and the date of the change. Provided, however, in the event the assessor increases any assessment the assessor shall give notice in writing thereof to the taxpayer by mail prior to the meeting of the board of review. No changes shall be made on the assessment rolls after April 15 except by order of the board of review or by decree of court.

[C51, § 471, 473; R60, § 732, 733, 736; C73, § 821, 825; C97, § 1360, 1366; S13, § 1360, 1366; C24, 27, 31, 35, 39, § **7115, 7122, 7123**; C46, § 405.20, 441.10, 441.17, 441.18; C50, 54, 58, § 405.20, 441.18, 441.25; C62, 66, 71, 73, 75, 77, 79, 81, § 441.28]