

### **441.38 Appeal to district court.**

1. Appeals may be taken from the action of the board of review with reference to protests of assessment, to the district court of the county in which the board holds its sessions within twenty days after its adjournment or May 31, whichever date is later. No new grounds in addition to those set out in the protest to the board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain those grounds may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body or other public officer as provided in section 441.42. Appeals shall be taken by filing a written notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.

2. Notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under subsection 1 with the clerk of district court.

[R60, § 738; C73, § 827, 831; C97, § 1367, 1373; S13, § 1373; C24, 27, 31, 35, 39, § **7126, 7133**; C46, § 441.20; C50, 54, 58, § 405.24, 441.27, 442.6; C62, 66, 71, 73, 75, 77, 79, 81, § 441.38]

87 Acts, ch 198, §8; 90 Acts, ch 1192, § 1

### **Footnotes**

Manner of service, R.C.P. 1.3021.315