

**449.5 Effect of order.**

An order of apportionment, when followed by a correction of the tax book or other record in accordance therewith, shall have the same effect as though the original assessment had been made in the same manner.

[C24, 27, 31, 35, 39, § **7301**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 449.5]