

428A.7 Forms provided by director of revenue.

The director of revenue shall prescribe the form of the declaration of value and shall include an appropriate place for the inclusion of special facts and circumstances relating to the actual sales price in real estate transfers. The director shall provide an adequate number of the declaration of value forms to each county recorder in the state.

[C66, 71, 73, 75, 77, 79, 81, § 428A.7]

83 Acts, ch 135, § 3; 2003 Acts, ch 145, §286