450.31 Objections.

The director of revenue or any person interested in the estate or property appraised may, within sixty days after filing of the appraisement with the clerk, file objections to said appraisement and give notice thereof as in beginning civil actions, to the director of revenue or the representative of the estate or trust, if any, otherwise to the person interested as heir, legatee, or transferee, on the hearing of which as an action in equity either party may produce evidence competent or material to the matters therein involved.

[S13, § 1481-a7; C24, 27, 31, 35, 39, § **7335;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 450.31]

2003 Acts, ch 145, §286

Footnotes

Service of notice, R.C.P. 1.3021.315