CHAPTER 439

REASSESSMENT OF TAXES

Referred to in §441.47

439.1 Reassessment and relevy. 439.2 Voluntary payments.

439.1 Reassessment and relevy.

When by reason of nonconformity to any law, or by any omission, informality, or irregularity, or for any other cause, any tax heretofore or hereafter levied and assessed against any person, company, association, or corporation by the director of revenue is invalid or is adjudged illegal, the director may assess and levy a tax against such person, company, association, or corporation for the year or years for which such tax is invalid or illegal, or when necessary may assess and certify the same to the proper county officers, who shall levy such tax as by law in such cases made and provided, with the same force and effect as though done at the proper time and under any valid law, whether in force at the time of said levy and assessment or thereafter enacted.

[S13, §1330-h; C24, 27, 31, 35, 39, §**7104;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §439.1]

2003 Acts, ch 145, §286

Referred to in §437.15, 439.2

439.2 Voluntary payments.

When any person, company, association, or corporation, against whom any tax has been assessed and levied by the director of revenue and held invalid or illegal, shall have paid the same voluntarily or shall otherwise waive such invalidity and illegality, the director shall accept such tax in lieu of the tax to be raised by the reassessment and relevy provided for in section 439.1.

[S13, §1330-i; C24, 27, 31, 35, 39, §**7105;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §439.2]

2003 Acts, ch 145, §286

Referred to in §437.15