

**450.36 Appraisal of other property.**

If there is an estate or real property subject to tax and the records in the clerk's office do not disclose that there may be a tax due under this chapter, the persons interested in the real property shall report the matter to the department of revenue with a request that the real property be appraised.

[S13, §1481-a8; C24, 27, 31, 35, 39, §7341; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.36]

83 Acts, ch 177, §14, 38; 2003 Acts, ch 145, §286