

441.23 Notice of valuation.

If there has been an increase or decrease in the valuation of the property, or upon the written request of the person assessed, the assessor shall, at the time of making the assessment, inform the person assessed, in writing, of the valuation put upon the taxpayer's property, and notify the person, that if the person feels aggrieved, to contact the assessor pursuant to [section 441.30](#) or to appear before the board of review and show why the assessment should be changed. However, if the valuation of a class of property is uniformly decreased, the assessor may notify the affected property owners by publication in the official newspapers of the county. The owners of real property shall be notified not later than April 1 of any adjustment of the real property assessment.

[C97, §1356; C24, 27, 31, §7111; C35, §7111, 7129-e1; C39, §7111, 7129.1; C46, §441.6, 442.2; C50, 54, 58, §441.15, 442.2; C62, 66, 71, 73, 75, 77, 79, 81, §441.23]

[92 Acts, ch 1073, §13](#); [2004 Acts, ch 1086, §72](#); [2013 Acts, ch 123, §51, 64, 65](#)

2013 amendment takes effect June 12, 2013, and applies to assessment years beginning on or after January 1, 2014; 2013 Acts, ch 123, §64, 65