

**450.28 Notice of appraisal.**

It shall be the duty of all appraisers appointed under the provisions of [this chapter](#), upon receiving a commission as herein provided, to give notice to the director of revenue, the attorney of record of the estate, if any, and other persons known to be interested in the property to be appraised, of the time and place at which they will appraise such property, which time shall not be less than ten days from the date of such notice. The notice shall further state that the director of revenue or any person interested in the estate or property appraised may, within sixty days after filing of the appraisal with the clerk of court, file objections to the appraisal. The notice shall be served by certified mail and such notice is deemed completed when the notice is deposited in the mail and postmarked for delivery.

[S13, §1481-a6; C24, 27, 31, 35, 39, §**7332**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.28]

[97 Acts, ch 157, §1](#); [2003 Acts, ch 145, §286](#)