

**441.28 Assessment rolls — change — notice to taxpayer.**

The assessment shall be completed not later than April 1 each year. If the assessor makes any change in an assessment after it has been entered on the assessor's rolls, the assessor shall note on the roll, together with the original assessment, the new assessment and the reason for the change, together with the assessor's signature and the date of the change. Provided, however, in the event the assessor increases any assessment the assessor shall give notice of the increase in writing to the taxpayer by mail postmarked no later than April 1. No changes shall be made on the assessment rolls after April 1 except by written agreement of the taxpayer and assessor under [section 441.30](#), by order of the board of review or of the property assessment appeal board, or by decree of court.

[C51, §471, 473; R60, §732, 733, 736; C73, §821, 825; C97, §1360, 1366; S13, §1360, 1366; C24, 27, 31, 35, 39, **§7115, 7122, 7123**; C46, §405.20, 441.10, 441.17, 441.18; C50, 54, 58, §405.20, 441.18, 441.25; C62, 66, 71, 73, 75, 77, 79, 81, §441.28]

[2005 Acts, ch 150, §126](#); [2013 Acts, ch 123, §53, 64, 65](#); [2015 Acts, ch 116, §6, 13](#)

Referred to in [§428.4](#)

For future repeal, effective July 1, 2021, of 2005 and subsequent amendments to this section that relate only to the property assessment appeal board, see [2005 Acts, ch 150, §134](#); [2013 Acts, ch 123, §62, 64, 68](#); 2015 Acts, ch 2015 Acts, ch 109, §1

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](#)

2015 amendment applies to assessment years beginning on or after January 1, 2016; 2015 Acts, ch 116, §13

Section amended