

**443.22 Uniform assessments mandatory.**

All assessors and assessing bodies, including the department of revenue having authority over the assessment of property for tax purposes, shall comply with [sections 428.4, 428.29, 434.15, 438.13, 441.21, and 441.45](#). The department of revenue having authority over the assessments, shall exercise its powers and perform its duties under [section 421.17](#) and other applicable laws so as to require the uniform and consistent application of said section.

[C71, 73, 75, 77, 79, 81, §443.22]

[84 Acts, ch 1195, §2; 2003 Acts, ch 145, §286](#)