

426C.9 Rules.

The director of revenue shall prescribe forms, instructions, and rules as necessary, pursuant to [chapter 17A](#), to carry out and effectuate the purposes of [this chapter](#).

[2013 Acts, ch 123, §11, 13](#)

Section takes effect July 1, 2013, and applies to property taxes due and payable in fiscal years beginning on or after July 1, 2014; [2013 Acts, ch 123, §13](#)