

441.39 Notice of assessment protests and appeals to taxing districts.

1. If a property owner or aggrieved taxpayer appeals a decision of the board of review to the property assessment appeal board or to district court and requests an adjustment in valuation of one hundred thousand dollars or more, the assessor shall notify all affected taxing districts as shown on the last available tax list.

2. In addition to any other requirement for providing of notice, if a property owner or aggrieved taxpayer files a protest against the assessment of property valued by the assessor at five million dollars or more or files an appeal to the property assessment appeal board or the district court with regard to such property, the assessor shall provide notice to the school district in which such property is located within ten days of the filing of the protest or the appeal, as applicable.

[C97, §1373; S13, §1373; C24, 27, 31, 35, 39, §7134; C46, 50, 54, 58, §442.7; C62, 66, 71, 73, 75, 77, 79, 81, §441.39]

[2005 Acts, ch 19, §56](#); [2005 Acts, ch 150, §130](#); [2017 Acts, ch 151, §19, 29](#)

2017 amendment applies to assessment years beginning on or after January 1, 2018; 2017 Acts, ch 151, §29