

**440.7 Entry on tax books.**

Should an assessment be made at such time in the year that, in the opinion of the department of revenue, said assessment cannot conveniently be entered on the current tax books, the department may direct that the assessment be entered on the first ensuing tax books.

[C27, 31, 35, §7105-a7; C39, §**7105.7**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §440.7]  
[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §62, 75](#)