

**441.48 Notice of adjustment.**

Before the department of revenue shall adjust the valuation of any class of property any such percentage, the department shall serve ten days' notice by mail, on the county auditor of the county whose valuation is proposed to be adjusted. The department shall hold an adjourned meeting after such ten days' notice, at which time the county or assessing jurisdiction may appear by its city council or board of supervisors, city or county attorney, and other assessing jurisdiction, city or county officials, and make written or oral protest against such proposed adjustment. The protest shall consist simply of a statement of the error, or errors, complained of with such facts as may lead to their correction. At the adjourned meeting final action may be taken in reference to the proposed adjustment.

[C24, 27, 31, 35, 39, §7142; C46, 50, 54, 58, §405.23, 442.17; C62, 66, 71, 73, 75, 77, 79, 81, §441.48]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §73, 75](#); [2017 Acts, ch 29, §125](#)