

**443.11 Procedure on appeal.**

The appeal provided for in [section 443.8](#) shall be taken within ten days from the time of the final action of the assessor or auditor, by a written notice to that effect to the assessor or auditor, and served as an original notice. The court on appeal shall hear and determine the rights of the parties in the same manner as appeals from the board of review, as prescribed in [sections 441.38](#) and [441.43](#).

[S13, §1385-c; C24, 27, 31, 35, 39, §7154; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.11]

[2017 Acts, ch 151, §23, 29](#)

Service of original notice, [R.C.P. 1.302 - 1.315](#)

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