

437A.12 Service of notice.

1. A notice authorized or required under [this chapter](#) may be given by mailing the notice to the taxpayer, addressed to the taxpayer at the address given in the last return filed by the taxpayer pursuant to [this chapter](#), or if no return has been filed, then to the most recent address of the taxpayer obtainable. The mailing of the notice is presumptive evidence of the receipt of the notice by the taxpayer to whom the notice is addressed. A period of time within which some action must be taken for which notice is provided under [this section](#) commences to run from the date of mailing of the notice.

2. There is no limitation for the enforcement of a civil remedy pursuant to any proceeding or action taken to levy, appraise, assess, determine, or enforce the collection of any tax or penalty due under [this chapter](#).

[98 Acts, ch 1194, §13, 40](#)

Referred to in [§437A.8](#), [437A.22](#)