

**441.48 Notice of adjustment — appeal — final action.**

1. Before the department of revenue adjusts the valuation of any class of property by any such percentage, the department shall first serve ten days' notice by mail, on the county auditor of the county whose valuation is proposed to be adjusted.

2. If the county or assessing jurisdiction intends to appeal the proposed adjustment, the board of supervisors or city council, city or county attorney, or other official of the county or assessing jurisdiction, as applicable, shall provide the department with written notice of intent to appeal within ten days of the notice provided by the department of revenue under [subsection 1](#).

3. Upon receiving a timely notice of intent to appeal under [subsection 2](#), the department shall schedule a hearing on the proposed adjustment with the county or assessing jurisdiction. A county or assessing jurisdiction may submit an oral presentation at the hearing supported by written documentation or may submit a written presentation in lieu of making an oral presentation at a hearing. The county or assessing jurisdiction shall submit all written documentation to the department prior to the date of the hearing or, if the county or assessing jurisdiction elects a written presentation, not later than the date the written presentation is submitted.

4. The appeal shall consist of a statement of the errors complained of with such facts and documentation as may lead to correction of such errors.

5. Appeals of the proposed adjustment under [this section](#) are not subject to [chapter 17A](#). After the hearing is held or the written presentation is submitted, the 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; 2020 Acts, ch 1118, §23; 2022 Acts, ch 1032, §62; 2022 Acts, ch 1061, §27