

**423.39 Service of notices.**

1. A notice authorized or required under [this subchapter](#) may be given by mailing the notice to the person for whom it is intended, addressed to that person at the address given in the last return filed by the person pursuant to [this subchapter](#), or if no return has been filed, then to any address obtainable. The mailing of the notice is presumptive evidence of the receipt of the notice by the person to whom addressed. Any period of time which is determined according to [this subchapter](#) by the giving of notice commences to run from the date of mailing of the notice.

2. The provisions of the Code relative to the limitation of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine, or enforce the collection of any tax or penalty provided by [this chapter](#).

[2003 Acts, 1st Ex, ch 2, §132, 205](#)

Referred to in [§99G.30A, 321.105A, 423.33, 423.45, 423.57, 423A.6, 423B.6, 423C.4, 423D.4, 423G.5](#)