

**437.8 Hearing.**

At the time of determination of value by the department of revenue, any company interested shall have the right to appear by its officers, agents, and attorneys before the department, and be heard on the question of the value of its property for taxation.

[SS15, §1346-m; C24, 27, 31, 35, 39, §7096; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.8]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §43, 75](#)

Referred to in [§437.11](#)