

443.22 Uniform assessments mandatory.

All assessors and assessing bodies, including the department of revenue having authority over the assessment of property for tax purposes, shall comply with [sections 428.4](#), [428.29](#), [434.15](#), [438.13](#), [441.21](#), and [441.45](#). The department of revenue having authority over the assessments, shall exercise its powers and perform its duties under [section 421.17](#) and other applicable laws so as to require the uniform and consistent application of said section.

[C71, 73, 75, 77, 79, 81, §443.22]

[84 Acts, ch 1195, §2](#); [2003 Acts, ch 145, §286](#)