

**443.7 Notice.**

Before assessing and listing for taxation any omitted property, the assessor or auditor shall notify by mail the person in whose name the property is taxed, to appear before the assessor or auditor at the assessor's or auditor's office within ten days from the date of the notice and show cause, if any, why the correction or assessment should not be made.

[S13, §1385-b; C24, 27, 31, 35, 39, §7150; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.7]

[86 Acts, ch 1241, §42](#)

Referred to in [§331.512](#)