

**449.3 Order — record.**

At the hearing, the board shall apportion the tax to the different portions of the parcel owned in severalty, in accordance with the values of the portions. All orders and determinations of the board shall be entered in its minutes. An order of apportionment shall clearly identify each portion of the parcel owned in severalty.

[C24, 27, 31, 35, 39, §7299; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §449.3]

[91 Acts, ch 191, §117](#)

Referred to in [§331.401](#)