

**443.9 Adjustment of accounts.**

If such correction or assessment is made after the books or other records approved by the state auditor have passed into the hands of the treasurer, the treasurer shall be charged or credited therefor as the case may be. In the event such assessment of omitted property is made by the assessor after the tax records have passed into the hands of the auditor or treasurer, such correction or assessment shall be entered on the records by the auditor or treasurer.

[S13, §1385-b; C24, 27, 31, 35, 39, §7152; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.9]

Referred to in [§331.512](#)