

**701—102.18(441) Judgment of assessors and local boards of review.** Nothing stated in these rules should be construed as prohibiting the exercise of honest judgment, as provided by law, by the assessors and local boards of review in matters pertaining to valuing and assessing of individual properties within their respective jurisdictions.

This rule is intended to implement Iowa Code sections 441.17 and 441.35.

[Editorial change: IAC Supplement 11/2/22]