

701—78.20 (437B) Abatement of tax. The provisions of rule 701—7.31(421) are applicable to the statewide property tax.

[**ARC 0965C** , IAB 8/21/13, effective 8/2/13; **ARC 1105C** , IAB 10/16/13, effective 11/20/13; **ARC 2696C** , IAB 8/31/16, effective 10/5/16]