

CHAPTER 1095

NOTICE OF PROPERTY VALUATION

H. F. 1120

AN ACT relating to notification of property owners of adjustment of real property assessments.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred forty-one point twenty-three
 2 (441.23), Code 1971, as amended by chapter two hundred seventeen
 3 (217), section one (1), Acts of the Sixty-fourth General Assembly,
 4 First Session, is amended to read as follows:
 5 441.23 Notice of valuation. If there has been an increase or
 6 decrease in the valuation of the property, or upon the written re-
 7 quest of the person assessed, the assessor shall, at the time of making
 8 the assessment, inform the person assessed, in writing, of the valua-
 9 tion put upon his property, and notify him, if he feels aggrieved, to
 10 appear before the board of review and show why the assessment
 11 should be changed. *The owners of real property shall be notified not*
 12 *later than April first of any adjustment of the real property assess-*
 13 *ment.*

Approved March 15, 1972.

CHAPTER 1096

TAX DEED FEE

H. F. 227

AN ACT relating to fee for issuance of tax deed.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred forty-eight point one (448.1),
 2 Code 1971, is amended as follows:
 3 448.1 Deed executed. Immediately after the expiration of ninety
 4 days from the date of completed service of the notice provided in sec-
 5 tion 447.12 the treasurer then in office shall make out a deed for each
 6 lot or parcel of land sold and unredeemed, and deliver it to the pur-
 7 chaser upon the return of the certificate of purchase. The treasurer
 8 shall receive ~~fifty cents~~ *three dollars* for each deed made by him, and
 9 may include any number of parcels of land purchased by one person
 10 in one deed, if desired by him.

Approved March 2, 1972.