

## 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.