

441.41 Legal counsel.

In the case of cities having an assessor, the city legal department shall represent the assessor and board of review in all litigation dealing with assessments. In the case of counties, the county attorney shall represent the assessor and board of review in all litigation dealing with assessments. Any taxing district interested in the taxes received from such assessments may be represented by an attorney and shall be required to appear by attorney upon written request of the assessor to the presiding officer of any such taxing district. Subject to review and prior approval by either the city legal department in the case of a city or the county attorney in the case of a county, the conference board may employ special counsel to assist the city legal department or county attorney as the case may be.

[C39, §7134.2; C46, 50, 54, 58, §405.26, 442.9; C62, 66, 71, 73, 75, 77, 79, 81, §441.41]

[2017 Acts, ch 151, §21, 29](#); [2020 Acts, ch 1118, §108](#)

Referred to in [§331.756\(56\)](#)

2017 amendment applies to assessment years beginning on or after January 1, 2018; [2017 Acts, ch 151, §29](#)

Section amended