

441.48 Notice of adjustment — protest — final action.

1. Before the department of revenue shall adjust the valuation of any class of property any such percentage, the department shall first serve ten days' notice by mail, on the county auditor of the county whose valuation is proposed to be adjusted.

2. If the county or assessing jurisdiction intends to protest the proposed adjustment, the board of supervisors or city council, as applicable, shall provide the department with notice of intent to protest prior to expiration of the ten days' notice.

3. After expiration of the ten days' notice, the county or assessing jurisdiction may appear by its city council or board of supervisors, city or county attorney, or city or county officials, and make written or oral protest against such proposed adjustment.

4. The protest shall consist simply of a statement of the error, or errors, complained of with such facts as may lead to their correction.

5. After written protest is received, or an oral protest is heard, the final action may be taken in reference to the proposed adjustment.

[C24, 27, 31, 35, 39, §7142; C46, 50, 54, 58, §405.23, 442.17; C62, 66, 71, 73, 75, 77, 79, 81, §441.48]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §73, 75](#); [2017 Acts, ch 29, §125](#); [2020 Acts, ch 1118, §23](#)

Section amended