

**433.7 Hearing.**

At the time of determination of value by the department of revenue, any company interested shall have the right to appear, by its officers or agents, before the department of revenue and be heard on the question of the valuation of its property for taxation.

[S13, §1330-a; C24, 27, 31, 35, 39, §7037; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §433.7]

2003 Acts, ch 145, §286; 2009 Acts, ch 60, §10; 2010 Acts, ch 1061, §58; 2015 Acts, ch 109, §27, 75