

CHAPTER 449

TAX APPORTIONMENT

Referred to in [§306.22](#), [331.559](#)

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449.1 Definitions.

As used in [this chapter](#), unless the context otherwise requires, “*book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

[2000 Acts, ch 1148, § 1](#)

449.1A Application.

When a parcel has been assessed and taxed as one unit, and thereafter and before the tax is paid, the title to different portions of the parcel becomes vested in different parties in severalty, and the owners are unable to agree as to what portion of the total tax each portion of the parcel should bear, any of the parties may file with the board of supervisors a written application for the apportionment of the tax.

[C24, 27, 31, 35, 39, [§7297](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§449.1](#)]

[91 Acts, ch 191, §116](#)

C2001, [§449.1A](#)

Referred to in [§331.401](#)

449.2 Notice.

In the absence of the appearance of all interested parties, the board shall prescribe the notice which nonappearing parties shall receive, and the time and manner of the service thereof.

[C24, 27, 31, 35, 39, [§7298](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§449.2](#)]

Referred to in [§331.401](#)

449.3 Order — record.

At the hearing, the board shall apportion the tax to the different portions of the parcel owned in severalty, in accordance with the values of the portions. All orders and determinations of the board shall be entered in its minutes. An order of apportionment shall clearly identify each portion of the parcel owned in severalty.

[C24, 27, 31, 35, 39, [§7299](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§449.3](#)]

[91 Acts, ch 191, §117](#)

Referred to in [§331.401](#)

449.4 Correction of books or records.

The county auditor shall, upon the making of an order of apportionment, correct the tax books or records in the auditor’s possession, in accordance with the order, and if the books or other records have been delivered to the county treasurer, the auditor shall at once certify the order of apportionment to the treasurer who shall correct the county system.

[C24, 27, 31, 35, 39, [§7300](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§449.4](#)]

[91 Acts, ch 191, §118](#)

Referred to in [§331.512](#)

449.5 Effect of order.

An order of apportionment, when followed by a correction of the tax book or other record in accordance therewith, shall have the same effect as though the original assessment had been made in the same manner.

[C24, 27, 31, 35, 39, [§7301](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§449.5](#)]

449.6 Appeal.

A party aggrieved by an order of apportionment may appeal therefrom to the district court at any time within ten days from the date of said order, by serving written notice of said appeal on all other parties to said proceeding. Should personal service of said notice within the county be impossible as to any party, any judge of the district court may prescribe the manner of such service.

[C24, 27, 31, 35, 39, §7302; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §449.6]

449.7 Trial on appeal.

The district court shall try said appeal anew and in equity. The final order of the court shall be certified by the clerk of the district court to the county auditor and shall be treated in the same manner as though originally made by the board of supervisors.

[C24, 27, 31, 35, 39, §7303; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §449.7]

Referred to in [§602.8102\(62\)](#)

449.8 Interpretative clause.

[This chapter](#) shall not be construed as exclusive of other legal remedies.

[C24, 27, 31, 35, 39, §7304; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §449.8]