

**450.32 Hearing — order.**

If upon the hearing the court finds the amount at which the real property is appraised is the property's value on the market in the ordinary course of trade and the appraisement was fairly and in good faith made, the court shall approve the appraisement. If the court finds that the appraisement was made at a greater or lesser sum than the value of the real property in the ordinary course of trade, or that the appraisement was not made fairly or in good faith, the court shall set aside the appraisement. Upon the appraisement being set aside, the court shall fix the value of the real property of the estate for inheritance tax purposes and the valuation fixed is that upon which the tax shall be paid, unless an appeal is taken from the order of the court as provided for in [this chapter](#).

[S13, §1481-a7; C24, 27, 31, 35, 39, §7336; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.32]

[83 Acts, ch 177, §13, 38](#); [2019 Acts, ch 24, §54](#)