

**701—116.1(421) Reassessment expense fund.** The reassessment expense fund is created in the office of the treasurer of state for the purpose of providing loans to city and county conference boards for conducting reassessments of property. The director of revenue is responsible for maintaining and administering the reassessment expense fund. Persons wishing to obtain information pertaining to the reassessment expense fund or to make submissions or requests should direct correspondence to the attention of the Director, Department of Revenue, Hoover State Office Building, Des Moines, Iowa 50319.

This rule is intended to implement Iowa Code section 421.30.  
[ARC 7726B, IAB 4/22/09, effective 5/27/09; Editorial change: IAC Supplement 11/2/22]