

**79-1470. Request of county board of equalization for changes in classification or valuation of property, when.** In any year during the month of April for real property and the month of May for personal property, the county appraiser may request the hearing officer or panel or the county board of equalization to order a change in the classification or the appraised valuation of property on the certified appraisal rolls. Any such request shall be made to the hearing officer or panel, if any, otherwise to the county board of equalization. The county appraiser shall utilize the appraised value appeal form when making such requests.

**History:** L. 1982, ch. 391, § 17; L. 1988, ch. 377, § 3; July 1.