



2.1 275.29 that was not reported on the abstracts of assessment submitted under section 270C.89  
2.2 for the same year.

2.3 The commissioner may, but need not, make adjustments if the total difference in the tax  
2.4 levied for the year would be less than \$100,000.

2.5 **EFFECTIVE DATE.** This section is effective beginning with property taxes payable  
2.6 in 2020.