

**273.3711 RECOMMENDED AND ORDERED VALUES.**

For purposes of sections 273.33, 273.35, 273.36, 273.37, 273.371, and 273.372, all values not required to be listed and assessed by the commissioner of revenue are recommended values. If the commissioner provides recommended values, the values must be certified to the auditor of each county in which the property is located on or before August 1. If the commissioner determines that the certified recommended value is in error the commissioner may issue a corrected certification on or before October 1.

**History:** 2008 c 154 art 13 s 34; 2011 c 112 art 3 s 7