273.3711 RECOMMENDED AND ORDERED VALUES.

For purposes of sections 273.33, 273.35, 273.36, 273.37, 273.371, and 273.372, all preliminary values not required to be listed and assessed by the commissioner of revenue are recommended values. If the commissioner provides preliminary recommended values, the values must be certified to the auditor of each county in which the property is located on or before July 15. If the commissioner determines that the certified recommended value is in error the commissioner may issue a corrected certification on or before October 1. The commissioner may correct errors that are merely clerical in nature until December 31.

History: *2008 c 154 art 13 s 34; 2011 c 112 art 3 s 7; 2014 c 308 art 10 s 8; 1Sp2019 c 6 art 4 s 19*