

PROPERTY TAX ANNOTATIONS

738.0000 RULES

[738.0010](#) **Application Upon Amendment.** Unless otherwise provided in the amendments, upon becoming effective, amendments to a rule apply to all assessments made on or after the effective date and to assessment appeal hearings associated therewith. They also apply to all assessment appeal hearings in progress on or held subsequent to the effective date, even though the protested assessment may have been made prior to that date. They do not, however, apply to assessments and hearings which were final on or before the effective date. C 10/24/91.