

purchase of the total property. It was discovered by the assessor after the close of the March Board of Review that the previous owner had reported a different acquisition cost new for the office furniture five years earlier.

Note: In the case where a personal property statement was not filed in a timely fashion, the act does not permit the assessor to change an estimated assessment made in the absence of a filed statement.

- **An error made in the denial of a claim of exemption for personal property under section 9m, 9n or 9o.**

1. A taxpayer filed the affidavit to claim the exemption for personal property with under \$80,000 true cash value. The assessor failed to grant the exemption even though the taxpayer met all the qualifications.

RESCINDED