

**79-1610. Decision of hearing officer or panel; notice to taxpayer; change in assessment of class of property; appeal not heard is denied.** Notice of the decision of the hearing officer or panel on any appeal shall be mailed to the taxpayer and the county appraiser within five days after the date of the making of such decision. Any appeal duly perfected not heard by the hearing officer or panel on or before the date of final adjournment of the hearing officer or panel, shall be deemed to have been denied as of the date of final adjournment and the hearing officer or panel shall mail a notice of such denial to the taxpayer within five days after the date of such final adjournment.

**History:** L. 1969, ch. 437, § 2; L. 1985, ch. 311, § 9; L. 1988, ch. 377, § 12; L. 1992, ch. 282, § 13; L. 1994, ch. 275, § 5; July 1.