

In the alternative, the special charter city may provide for the levy of taxes based upon the 1981 assessment, payable in two installments in an extended fiscal year commencing April 1, 1982 and ending June 30, 1983, in accordance with sections 445.36 and 445.37. Upon approval by the state comptroller and implementation, the provisions of law granting special provisions for assessment, levy, and collection of taxes by a special charter city shall not apply and the provisions for assessment, levy, and collection of taxes for all other political subdivisions of the state shall be applicable to special charter cities.

Approved June 20, 1981

CHAPTER 145
BOARD OF REVIEW
H. F. 572

AN ACT relating to the duties of the board of review.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 441.33, Code 1981, is amended to read as follows:

441.33 SESSIONS OF BOARD OF REVIEW. The board of review shall be in session from May 1 to May 31 each year and for ~~such an~~ additional period as ~~may-be~~ required under section 441.37 and shall hold as many meetings as are necessary to discharge its duties. On ~~June-1~~ May 31 in those years in which a session has not been extended as required under section 441.37, ~~said the~~ board shall return all books, records and papers to the assessor except undisposed of protests and records pertaining ~~thereto~~ to those protests. If it has not completed its work prior to ~~June-1~~ May 31, in those years in which the session has not been extended under section 441.37 the director of revenue may authorize the board of review to continue in session for ~~such a~~ period ~~as--is~~ necessary to complete its work, but ~~in-no-event-shall~~ the director of revenue shall not approve a continuance extending beyond July 15. On ~~June-1~~ May 31 or on the final day of any extended session required under section 441.37 or authorized by the director of revenue ~~as-herein-provided~~ the board of review shall be adjourned until May 1 of the following year. It shall adopt its own rules of procedure, elect its own ~~chairman~~ chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of ~~such the~~ board or any other qualified person, except the assessor or any member of the assessor's staff. It may be reconvened by the director of revenue. All undisposed protests in its hands on July 15 shall be automatically overruled and returned to the assessor together with its other records.

Within fifteen days following the adjournment of any regular or special session, the board of review shall submit to the director of revenue, on

forms prescribed by the director, a report of any actions taken during that session.

Sec. 2. Section 441.37, unnumbered paragraph 3, Code 1981, is amended to read as follows:

After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest.

Sec. 3. Section 441.49, unnumbered paragraph 5, Code 1981, is amended to read as follows:

The local board of review shall reconvene in special session from October 15 to November 15 for the purpose of hearing the protests of affected property owners or taxpayers within the jurisdiction of the board whose valuation of property if adjusted pursuant to the equalization order issued by the director of revenue will result in a greater value than permitted under section 441.21. The board of review shall accept protests only during the first ten days following the date the local board of review reconvenes. The board of review shall limit its review to only the timely filed protests. The board of review may adjust all or a part of the percentage increase ordered by the director of revenue by adjusting the actual value of the property under protest to one hundred percent of actual value. Any adjustment so determined by the board of review shall not exceed the percentage increase provided for in the director's equalization order. The determination of the board of review on filed protests is final, subject to review by the director of revenue for the purpose of determining whether the board's actions substantially altered the equalization order. In making the review, the director has all the powers provided in chapter 421, and in exercising the powers the director is not subject to chapter 17A. Not later than ~~ten~~ fifteen days following the adjournment of the board, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of all actions taken by the board of review during this session.

Approved June 19, 1981