

CHAPTER 151

PROPERTY TAX ASSESSMENT AND ASSESSORS

H.F. 478

AN ACT relating to property tax assessments by modifying requirements for the determination of value, modifying provisions related to the property assessment appeal board by striking the future repeal of provisions relating to the board, modifying procedures and requirements for appeals to the board, modifying requirements for assessors and deputy assessors, and including effective date, applicability, and retroactive applicability provisions.

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

Section 1. Section 331.559, subsection 20, Code 2017, is amended to read as follows:

20. Apportion and collect the costs assessed by the district court against the board of review or any taxing body district resulting from an appeal of property assessments as provided in [section 441.40](#).

Sec. 2. Section 428.4, subsection 1, Code 2017, is amended to read as follows:

1. Property shall be assessed for taxation each year. Real estate shall be listed and assessed in 1981 and every two years thereafter. The assessment of real estate shall be the value of the real estate as of January 1 of the year of the assessment. The year 1981 and each odd-numbered year thereafter shall be a reassessment year. In any year, after the year in which an assessment has been made of all the real estate in an assessing jurisdiction, the assessor shall value and assess or revalue and reassess, as the case may require, any real estate that the assessor finds was incorrectly valued or assessed, or was not listed, valued, and assessed, in the assessment year immediately preceding, also any real estate the assessor finds has changed in value subsequent to January 1 of the preceding real estate assessment year. However, a percentage increase on a class of property shall not be made in a year not subject to an equalization order unless ordered by the department of revenue. The assessor shall determine the actual value and compute the taxable value thereof as of January 1 of the year of the revaluation and reassessment. The assessment shall be completed as specified in [section 441.28](#), but no reduction or increase in actual value shall be made for prior years. If an assessor makes a change in the valuation of the real estate as provided for, [sections 441.23](#), [441.37](#), [441.37A](#), [441.37B](#), and [441.38](#), and [441.39](#) apply.

Sec. 3. Section 441.5, subsection 3, Code 2017, is amended to read as follows:

3. Only individuals who possess a high school diploma or its equivalent and who have completed the preliminary education requirements established under [subsection 3A](#) are eligible to take the examination. A person desiring to take the examination shall complete an application prior to the administration of the examination. Evidence of successful completion of the preliminary education requirements under [subsection 3A](#) shall be included with the application.

Sec. 4. Section 441.5, Code 2017, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. The director of revenue shall prescribe by rule preliminary education requirements, including a preliminary course of study, that each individual must successfully complete in order to be eligible to take the examination. The course of study prescribed by the director of revenue may include those subjects covered by the examination and listed under [subsection 2](#) and any other subjects or courses the director of revenue deems relevant, including those courses offered and standards established by the international association of assessing officers.

Sec. 5. Section 441.9, Code 2017, is amended to read as follows:

441.9 Removal of assessor.

The assessor may be removed by a majority vote of the conference board, after charges of misconduct, nonfeasance, malfeasance, or misfeasance in office shall have been substantiated at a public hearing, if same is demanded by the assessor by written

notice served upon the chairperson of the conference board. For purposes of this section, "misconduct" includes but is not limited to knowingly engaging in assessment methods, practices, or conduct that contravene any applicable law, administrative rule, or order of any court or other government authority.

Sec. 6. Section 441.10, Code 2017, is amended by adding the following new subsection:

NEW SUBSECTION. 1A. The director of revenue shall prescribe by rule deputy assessor preliminary education requirements, including a preliminary course of study, that each individual must successfully complete in order to be eligible to take the deputy assessor examination. The course of study prescribed by the director of revenue may include those subjects covered by the examination and any other subjects or courses the director of revenue deems relevant, including those courses offered and standards established by the international association of assessing officers. Evidence of successful completion of the deputy assessor preliminary education requirements shall be included with the application to take the deputy assessor examination.

Sec. 7. Section 441.19, subsection 1, paragraph a, Code 2017, is amended to read as follows:

a. Supplemental and optional to the procedure for the assessment of property by the assessor as provided in [this chapter](#), the assessor may require from all persons required to list their property for taxation as provided by [sections 428.1](#) and [428.2](#), a supplemental return to be prescribed by the director of revenue upon which the person shall list the person's property. The supplemental return shall be in substantially the same form as now prescribed by law for the assessment rolls used in the listing of property by the assessors. However, for assessment years beginning on or after January 1, 2018, and unless otherwise required for property valued by the department of revenue pursuant to [chapters 428, 433, 437, and 438](#), a supplemental return shall not request, and a person shall not be otherwise required to provide to the assessor for property assessment purposes, sales or receipts data, expense data, balance sheets, bank account information, or other data related to the financial condition of a business operating in whole or in part on the property if the property is both classified as commercial or industrial property and owned and used by the owner of the business. Every person required to list property for taxation shall make a complete listing of the property upon supplemental forms and return the listing to the assessor as promptly as possible. The return shall be verified over the signature of the person making the return and [section 441.25](#) applies to any person making such a return. The assessor shall make supplemental return forms available as soon as practicable after the first day of January of each year. The assessor shall make supplemental return forms available to the taxpayer by mail, or at a designated place within the taxing district.

Sec. 8. Section 441.21, subsection 2, Code 2017, is amended to read as follows:

2. In the event market value of the property being assessed cannot be readily established in the foregoing manner, then the assessor may determine the value of the property using the other uniform and recognized appraisal methods including its productive and earning capacity, if any, industrial conditions, its cost, physical and functional depreciation and obsolescence and replacement cost, and all other factors which would assist in determining the fair and reasonable market value of the property but the actual value shall not be determined by use of only one such factor. The following shall not be taken into consideration: Special value or use value of the property to its present owner, and the goodwill or value of a business which uses the property as distinguished from the value of the property as property. In addition, for assessment years beginning on or after January 1, 2018, and unless otherwise required for property valued by the department of revenue pursuant to [chapters 428, 433, 437, and 438](#), the assessor shall not take into consideration and shall not request from any person sales or receipts data, expense data, balance sheets, bank account information, or other data related to the financial condition of a business operating in whole or in part on the property if the property is both classified as commercial or industrial property and owned and used by the owner of the business. However, in assessing property that is rented or leased to low-income individuals and families as

authorized by section 42 of the Internal Revenue Code, as amended, and which section limits the amount that the individual or family pays for the rental or lease of units in the property, the assessor shall, unless the owner elects to withdraw the property from the assessment procedures for section 42 property, use the productive and earning capacity from the actual rents received as a method of appraisal and shall take into account the extent to which that use and limitation reduces the market value of the property. The assessor shall not consider any tax credit equity or other subsidized financing as income provided to the property in determining the assessed value. The property owner shall notify the assessor when property is withdrawn from section 42 eligibility under the Internal Revenue Code or if the owner elects to withdraw the property from the assessment procedures for section 42 property under [this subsection](#). The property shall not be subject to section 42 assessment procedures for the assessment year for which section 42 eligibility is withdrawn or an election is made. This notification must be provided to the assessor no later than March 1 of the assessment year or the owner will be subject to a penalty of five hundred dollars for that assessment year. The penalty shall be collected at the same time and in the same manner as regular property taxes. An election to withdraw from the assessment procedures for section 42 property is irrevocable. Property that is withdrawn from the assessment procedures for section 42 property shall be classified and assessed as multiresidential property unless the property otherwise fails to meet the requirements of [section 441.21, subsection 13](#). Upon adoption of uniform rules by the department of revenue or succeeding authority covering assessments and valuations of such properties, the valuation on such properties shall be determined in accordance with such rules and in accordance with forms and guidelines contained in the real property appraisal manual prepared by the department as updated from time to time for assessment purposes to assure uniformity, but such rules, forms, and guidelines shall not be inconsistent with or change the foregoing means of determining the actual, market, taxable and assessed values.

Sec. 9. Section 441.21, subsection 3, paragraph b, Code 2017, is amended to read as follows:

b. (1) ~~The~~ For assessment years beginning before January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious; however . However, in protest or appeal proceedings when the complainant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

(2) For assessment years beginning on or after January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

(3) If the classification of a property has been previously adjudicated by the property assessment appeal board or a court as part of an appeal under [this chapter](#), there is a presumption that the classification of the property has not changed for each of the four subsequent assessment years, unless a subsequent such adjudication of the classification of the property has occurred, and the burden of demonstrating a change in use shall be upon the person asserting a change to the property's classification.

Sec. 10. Section 441.30, subsections 1 and 2, Code 2017, are amended to read as follows:

1. Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may contact the assessor by telephone or in writing by paper or electronic medium on or after April 2, to and including April 25, of the year of the assessment to inquire about the specifics and accuracy of the assessment. Such an inquiry may also include a request for an informal review of the assessment by the assessor under one or more of the grounds for protest authorized under [section 441.37](#) for the same assessment year.

2. In response to an inquiry under [subsection 1](#), if the assessor, following an informal review, determines that the assessment was incorrect under one or more of the grounds for protest authorized under [section 441.37](#) ~~for the same assessment year~~, the assessor may, on or before April 25, recommend that the property owner or aggrieved taxpayer file a protest with the local board of review and may file a recommendation with the local board of review related to the informal review, or may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties.

Sec. 11. Section 441.37, subsection 1, paragraph a, unnumbered paragraph 1, Code 2017, is amended to read as follows:

Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in [subsection 3](#), signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:

Sec. 12. Section 441.37, subsection 1, paragraph a, subparagraph (1), Code 2017, is amended to read as follows:

~~(1) For odd-numbered assessment years and for even-numbered assessment years for property that was reassessed in such even-numbered assessment year:~~

~~(a) (1) That said assessment is not equitable as compared with assessments of other like property in the taxing district. When this ground is relied upon as the basis of a protest the legal description and assessments of a representative number of comparable properties, as described by the aggrieved taxpayer shall be listed on the protest, otherwise said protest shall not be considered on this ground.~~

~~(b) (2) That the property is assessed for more than the value authorized by law. When this ground is relied upon, the protesting party shall state the specific amount which the protesting party believes the property to be overassessed, and the amount which the party considers to be its actual value and fair assessment.~~

~~(c) (3) That the property is not assessable, is exempt from taxes, or is misclassified and stating the reasons for the protest.~~

~~(d) (4) That there is an error in the assessment and state the specific alleged error. When this ground is relied upon, the error may include but is not limited to listing errors, clerical or mathematical errors, or other errors that result in an error in the assessment.~~

~~(e) (5) That there is fraud or misconduct in the assessment which shall be specifically stated. For purposes of this section, "misconduct" means the same as defined in [section 441.9](#). If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under [section 441.16](#). For purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.~~

Sec. 13. Section 441.37, subsection 1, paragraph a, subparagraph (2), Code 2017, is amended by striking the subparagraph.

Sec. 14. Section 441.37A, subsection 1, Code 2017, is amended to read as follows:

1. a. ~~For the assessment year beginning January 1, 2007, and all subsequent assessment years beginning before January 1, 2021, appeals~~ Appeals may be taken from the action of the board of review with reference to protests of assessment, valuation, or application of an equalization order to the property assessment appeal board created in [section 421.1A](#).

However, a property owner or aggrieved taxpayer or an appellant described in [section 441.42](#) may bypass the property assessment appeal board and appeal the decision of the local board of review to the district court pursuant to [section 441.38](#).

b. ~~For an appeal to the property assessment appeal board to be valid, written notice must be filed by the party appealing the decision with the secretary of the property assessment appeal board a party must file an appeal with the board within twenty days after the date of adjournment of the local board of review or May 31, whichever is later. The written notice of appeal shall include a petition setting forth the basis of the appeal and the relief sought. No new~~ New grounds in addition to those set out in the protest to the local board of review, as provided in [section 441.37](#) ~~can~~, may be pleaded, ~~but~~ and additional evidence to sustain those grounds set out in the protest to the local board of review may be introduced. The assessor shall have the same right to appeal to the assessment appeal board as an individual taxpayer, public body, or other public officer as provided in [section 441.42](#). An appeal to the board is a contested case under [chapter 17A](#).

c. ~~Filing of the written notice of appeal and petition with the secretary of the property assessment appeal board shall preserve all rights of appeal of the appellant, except as otherwise provided in subsection 2. A copy of the appellant's written notice of appeal and petition shall be mailed by the secretary of the property assessment appeal board to the local board of review whose decision is being appealed.~~

d. ~~In all cases where a change in assessed valuation of one hundred thousand dollars or more is petitioned for, the local board of review shall mail a copy of the written notice of appeal and petition to all affected taxing districts as shown on the last available tax list. A copy of the appellant's appeal shall be sent by the property assessment appeal board to the local board of review whose decision is being appealed.~~

e. ~~The property assessment appeal board may, by rule, provide for the filing of a notice of appeal and petition with the secretary of the board~~ an appeal by electronic means. All requirements of [this section](#) for an appeal to the board shall apply to an appeal filed electronically.

Sec. 15. Section 441.37A, subsection 2, paragraph b, Code 2017, is amended to read as follows:

b. Each appeal may be considered by one or more members of the board, and the chairperson of the board may assign members to consider appeals. If a hearing is requested, it shall be open to the public and shall be conducted in accordance with the rules of practice and procedure adopted by the board. The board may provide by rule for participation in such hearings by telephone or other means of electronic communication. However, any deliberation of the board or of board members considering the appeal in reaching a decision on any appeal shall be confidential. Any deliberation of the board or of board members to rule on procedural motions in a pending appeal or to deliberate on the decision to be reached in an appeal is exempt from the provisions of [chapter 21](#). The property assessment appeal board or any member of the board considering the appeal may require the production of any books, records, papers, or documents as evidence in any matter pending before the board that may be material, relevant, or necessary for the making of a just decision. Any books, records, papers, or documents produced as evidence shall become part of the record of the appeal. Any testimony given relating to the appeal shall be ~~transcribed~~ electronically recorded and made a part of the record of the appeal.

Sec. 16. Section 441.37A, subsection 3, Code 2017, is amended to read as follows:

3. a. The burden of proof for all appeals before the board shall be as stated in [section 441.21, subsection 3](#). The board members considering the appeal shall determine anew all questions arising before the local board of review ~~which that~~ relate to the liability of the property to assessment or the amount thereof of the assessment. All of the evidence shall be considered and there shall be no presumption as to the correctness of the valuation of assessment appealed from. ~~The property assessment appeal board shall issue a decision in each appeal filed with the board.~~ If the appeal is considered by less than the full membership of the board, the determination made by such members shall be forwarded to the full board for approval, rejection, or modification. If the initial determination is rejected by the board, it

shall be returned for reconsideration to the board members making the initial determination. ~~Any deliberation of the board regarding an initial determination shall be confidential.~~

b. The decision of the board shall be considered the final agency action ~~for purposes of further appeal~~, and is subject to judicial review as provided in [section 441.37B](#), except as otherwise provided in [section 441.49](#). ~~The decision shall be final unless appealed to district court as provided in [section 441.38](#).~~ A decision of the board modifying an assessment shall be sent to the county auditor and the assessor, who shall correct the assessment books accordingly. An appeal of the board's decision under [section 441.37B](#) shall not itself stay execution or enforcement of the board's decision.

c. The levy of taxes on any assessment appealed to the board shall not be delayed by any proceeding before the board, and if the assessment appealed from is reduced by the decision of the board, any taxes levied upon that portion of the assessment reduced shall be abated or, if already paid, shall, by order of the board, be refunded or credited against future property taxes levied against the property at the option of the property owner or aggrieved taxpayer.

d. If the subject of an appeal is the application of an equalization order, the property assessment appeal board shall not order a reduction in assessment greater than the amount that the assessment was increased due to application of the equalization order.

e. Each party to the appeal shall be responsible for the costs of the appeal incurred by that party.

Sec. 17. NEW SECTION. 441.37B Appeal to district court from property assessment appeal board.

1. A party who is aggrieved or adversely affected by a final action of the property assessment appeal board may seek judicial review of the action as provided in [chapter 17A](#). Notwithstanding [section 17A.19, subsection 2](#), a petition for judicial review of the action of the property assessment appeal board shall be filed in the district court of the county where the property that is subject to the appeal is located.

2. Notwithstanding any provision of [chapter 17A](#) to the contrary, for appeals taken from the property assessment appeal board to district court, new grounds in addition to those set out in the appeal to the property assessment appeal board shall not be pleaded.

3. Notwithstanding any provision of [chapter 17A](#) to the contrary, additional evidence to sustain those grounds set out in the appeal to the property assessment appeal board may not be introduced in an appeal to the district court.

4. A decision of the district court modifying an assessment shall be sent to the county auditor and the assessor, who shall correct the assessment books accordingly.

Sec. 18. Section 441.38, Code 2017, is amended to read as follows:

441.38 Appeal to district court from local board of review.

1. Appeals may be taken from the action of the local board of review with reference to protests of assessment, to the district court of the county in which the board holds its sessions within twenty days after ~~its the board's adjournment or May 31, whichever date is later.~~ ~~Appeals may be taken from the action of the property assessment appeal board to the district court of the county where the property which is the subject of the appeal is located within twenty days after the letter of disposition of the appeal by the property assessment appeal board is postmarked to the appellant.~~ ~~No new grounds in addition to those set out in the protest to the local board of review as provided in [section 441.37](#), or in addition to those set out in the appeal to the property assessment appeal board, if applicable, can be pleaded.~~ For appeals taken from the local board of review directly to district court, new grounds in addition to those set out in the protest to the local board of review, as provided in [section 441.37](#), may be pleaded. Additional For appeals taken from the local board of review directly to district court, additional evidence to sustain those grounds set out in the protest to the local board of review may be introduced in an appeal from the local board of review to the district court. ~~However, no new evidence to sustain those grounds may be introduced in an appeal from the property assessment appeal board to the district court.~~ The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body, or other public officer as provided in [section 441.42](#). Appeals shall be taken by filing a written notice of appeal

with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.

2. ~~If the appeal to district court is taken from the action of the local board of review, notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under subsection 1 with the clerk of district court. If the appeal to district court is taken from the action of the property assessment appeal board, notice of appeal shall be served as an original notice on the secretary of the property assessment appeal board after the filing of notice under subsection 1 with the clerk of district court.~~

3. The court shall hear the appeal in equity and determine anew all questions arising before the board of review that relate to the liability of the property to assessment or the amount of the assessment. The court shall consider all of the evidence and there shall be no presumption as to the correctness of the valuation or assessment appealed from. The court's decision shall be certified by the clerk of the court to the county auditor and the assessor, who shall correct the assessment books accordingly.

Sec. 19. Section 441.39, Code 2017, is amended by striking the section and inserting in lieu thereof the following:

441.39 Notice of assessment protests and appeals to taxing districts.

1. If a property owner or aggrieved taxpayer appeals a decision of the board of review to the property assessment appeal board or to district court and requests an adjustment in valuation of one hundred thousand dollars or more, the assessor shall notify all affected taxing districts as shown on the last available tax list.

2. In addition to any other requirement for providing of notice, if a property owner or aggrieved taxpayer files a protest against the assessment of property valued by the assessor at five million dollars or more or files an appeal to the property assessment appeal board or the district court with regard to such property, the assessor shall provide notice to the school district in which such property is located within ten days of the filing of the protest or the appeal, as applicable.

Sec. 20. Section 441.40, Code 2017, is amended to read as follows:

441.40 Costs, fees, and expenses apportioned.

The clerk of the court shall likewise certify to the county treasurer the costs assessed by the court on any appeal from a board of review to the district court, in all cases where ~~said~~ the costs are taxed against the board of review or any taxing body district. Thereupon the ~~county treasurer shall compute and apportion the said costs between the various taxing bodies districts participating in the proceeds of the collection of the taxes involved in any such appeal, and said the treasurer shall so compute and apportion the various amounts which said the taxing bodies districts are required to pay in proportion to the amount of taxes each of said the taxing bodies districts is entitled to receive from the whole amount of taxes involved in each of such appeals. The said county treasurer shall deduct from the proceeds of all general taxes collected the amount of costs so computed and apportioned by the treasurer from the moneys due to each taxing body district from general taxes collected. The amount so deducted shall be certified to each taxing body district in lieu of moneys collected. Said~~ The county treasurer shall pay to the clerk of the district court the amount of said the costs so computed, apportioned, and collected by the treasurer in all cases now on file or hereafter filed in which said the costs have not been paid.

Sec. 21. Section 441.41, Code 2017, is amended to read as follows:

441.41 Legal counsel.

In the case of cities having an assessor, the city legal department shall represent the assessor and board of review in all litigation dealing with assessments. In the case of counties, the county attorney shall represent the assessor and board of review in all litigation dealing with assessments. Any ~~taxing body district~~ taxing body district interested in the taxes received from such assessments may be represented by an attorney and shall be required to appear by attorney upon written request of the assessor to the presiding officer of any such taxing

~~body district.~~ The conference board may employ special counsel to assist the city legal department or county attorney as the case may be.

Sec. 22. Section 441.44, Code 2017, is amended to read as follows:

441.44 Notice of voluntary settlement.

1. The property assessment appeal board may adopt rules establishing requirements for notices of voluntary settlements in appeals before the board to be served upon affected taxing districts.

2. ~~No~~ A voluntary court settlement of an assessment appeal shall not be valid unless written notice ~~thereof of the settlement~~ shall first be served upon each of the affected taxing ~~bodies~~ interested in the taxes derived from such assessment districts.

Sec. 23. Section 443.11, Code 2017, is amended to read as follows:

443.11 Procedure on appeal.

The appeal provided for in [section 443.8](#) shall be taken within ten days from the time of the final action of the assessor or auditor, by a written notice to that effect to the assessor or auditor, and served as an original notice. The court on appeal shall hear and determine the rights of the parties in the same manner as appeals from the board of review, as prescribed in [sections 441.39](#) [441.38](#) and [441.43](#).

Sec. 24. Section 602.8102, subsection 61, Code 2017, is amended to read as follows:

61. Certify the final decision of the district court in an appeal of the tax assessments as provided in [section 441.39](#) [441.37B](#) or [441.38](#). Costs of the appeal to be assessed against the board of review or a taxing ~~body~~ district shall be certified to the treasurer as provided in [section 441.40](#).

Sec. 25. REPEAL. 2005 Iowa Acts, chapter 150, section 134, as amended by 2013 Iowa Acts, chapter 123, section 62, and 2015 Iowa Acts, chapter 109, section 1, is repealed.

Sec. 26. REPEAL. Sections 441.38A and 441.38B, Code 2017, are repealed.

Sec. 27. ASSESSOR CONTINUING EDUCATION STUDY — REPORT.

1. The department of revenue shall study the current system of continuing education for assessors and deputy assessors under [chapter 441](#) and make recommendations for changes.

2. The department of revenue shall prepare and file a report detailing recommendations for changes to the current system of assessor and deputy assessor continuing education requirements. The report shall be filed by the department of revenue with the chairpersons and ranking members of the ways and means committees of the senate and the house of representatives and with the legislative services agency by December 15, 2017.

Sec. 28. EFFECTIVE UPON ENACTMENT. The following provisions of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section of this Act amending section 441.9.

2. The section of this Act amending section 441.21, subsection 3, paragraph “b”.

Sec. 29. APPLICABILITY. Except as otherwise provided in this Act, this Act applies to assessment years beginning on or after January 1, 2018.

Sec. 30. APPLICABILITY. The following provisions of this Act apply beginning January 1, 2018, for the appointment of assessors and deputy assessors that are not reappointments occurring on or after that date:

1. The section of this Act amending section 441.5, subsection 3.

2. The section of this Act enacting section 441.5, subsection 3A.

3. The section of this Act enacting section 441.10, subsection 1A.

Sec. 31. RETROACTIVE APPLICABILITY. The following provision of this Act applies retroactively to January 1, 2017, for assessment years beginning on or after that date:

1. The portion of the section of this Act enacting section 441.21, subsection 3, paragraph “b”, subparagraph (3).

Approved May 11, 2017