

House Study Bill 208

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON GASKILL)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to publication of property assessment
2 equalization orders.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 1644HC 82
5 sc/gg/14

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1 1 Section 1. Section 441.49, unnumbered paragraph 3, Code
1 2 2007, is amended to read as follows:
1 3 On or before October 15 the county auditor shall cause to
1 4 be published in official newspapers of general circulation the
1 5 final equalization order. The publication shall include, in
1 6 type larger than the remainder of the publication, the
1 7 following ~~statement~~ statements:
1 8 1. "Assessed values are equalized by the department of
1 9 revenue every two years. Local taxing authorities determine
1 10 the final tax levies and may reduce property tax rates to
1 11 compensate for any increase in valuation due to equalization."
1 12 2. "An affected property owner or taxpayer may protest the
1 13 application of this equalization order by filing an appeal
1 14 between October 16 and October 25 with the county board of
1 15 review of the county where the property is located."
1 16 PARAGRAPH DIVIDED. Failure to publish the equalization
1 17 order has no effect upon the validity of the orders.
1 18 EXPLANATION
1 19 This bill requires that the notice of an equalization order
1 20 published by the county auditor contain a statement indicating
1 21 that an affected property owner or taxpayer may protest the
1 22 application of the equalization order by filing an appeal with
1 23 the local board of review between October 16 and October 25,
1 24 which is the current statutory time period for filing such an
1 25 appeal.
1 26 LSB 1644HC 82
1 27 sc:nh/gg/14