

House File 508 - Introduced

HOUSE FILE 508
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO HSB 202)

A BILL FOR

1 An Act relating to the period of time for completing real
2 property assessments and to the period of time and method
3 for filing property tax assessment protests to the local
4 board of review and including applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.23, Code 2013, is amended to read as
2 follows:

3 **441.23 Notice of valuation.**

4 If there has been an increase or decrease in the valuation
5 of the property, or upon the written request of the person
6 assessed, the assessor shall, at the time of making the
7 assessment, inform the person assessed, in writing, of the
8 valuation put upon the taxpayer's property, and notify the
9 person, that if the person feels aggrieved, to appear before
10 the board of review and show why the assessment should be
11 changed. However, if the valuation of a class of property
12 is uniformly decreased, the assessor may notify the affected
13 property owners by publication in the official newspapers of
14 the county. The owners of real property shall be notified not
15 later than April ~~15~~ 1 of any adjustment of the real property
16 assessment.

17 Sec. 2. Section 441.26, subsection 1, Code 2013, is amended
18 to read as follows:

19 1. The director of revenue shall each year prescribe
20 the form of assessment roll to be used by all assessors in
21 assessing property, in this state, also the form of pages of
22 the assessor's assessment book. The assessment rolls shall
23 be in a form that will permit entering, separately, the names
24 of all persons assessed, and shall also contain a notice in
25 substantially the following form:

26 If you are not satisfied that the foregoing assessment is
27 correct, you may file a protest against such assessment with
28 the board of review on or after April ~~16~~ 1, to and including May
29 ~~5~~ 1, of the year of the assessment, such protest to be confined
30 to the grounds specified in section 441.37.

31 Dated: .. day of ... (month), .. (year)

32

33 County/City Assessor.

34 Sec. 3. Section 441.28, Code 2013, is amended to read as
35 follows:

1 **441.28 Assessment rolls — change — notice to taxpayer.**

2 The assessment shall be completed not later than April ~~15~~ 1
3 each year. If the assessor makes any change in an assessment
4 after it has been entered on the assessor's rolls, the assessor
5 shall note on the roll, together with the original assessment,
6 the new assessment and the reason for the change, together with
7 the assessor's signature and the date of the change. Provided,
8 however, in the event the assessor increases any assessment
9 the assessor shall give notice of the increase in writing to
10 the taxpayer by mail postmarked no later than April ~~15~~ 1. No
11 changes shall be made on the assessment rolls after April ~~15~~
12 1 except by order of the board of review or of the property
13 assessment appeal board, or by decree of court.

14 Sec. 4. Section 441.37, subsection 1, paragraph a,
15 unnumbered paragraph 1, Code 2013, is amended to read as
16 follows:

17 Any property owner or aggrieved taxpayer who is dissatisfied
18 with the owner's or taxpayer's assessment may file a protest
19 against such assessment with the board of review on or after
20 April ~~16~~ 1, to and including May 5 1, of the year of the
21 assessment. In any county which has been declared to be a
22 disaster area by proper federal authorities after March 1
23 and prior to May 20 of said year of assessment, the board of
24 review shall be authorized to remain in session until June 15
25 and the time for filing a protest shall be extended to and
26 include the period from May 25 to June 5 of such year. Said
27 protest shall, except as provided in subsection 2A, be in
28 writing and signed by the one protesting or by the protester's
29 duly authorized agent. The taxpayer may have an oral hearing
30 thereon if, except as provided in subsection 2A, the request
31 therefor in writing is made at the time of filing the protest.
32 Said protest must be confined to one or more of the following
33 grounds:

34 Sec. 5. Section 441.37, Code 2013, is amended by adding the
35 following new subsection:

1 NEW SUBSECTION. 2A. For assessment years beginning on or
2 after January 1, 2014, the board of review shall allow property
3 owners or aggrieved taxpayers who are dissatisfied with the
4 owner's or taxpayer's assessment to file a protest against
5 such assessment by electronic means. Electronic filing of
6 assessment protests is authorized for the protest period that
7 begins April 1 and the protest period that begins October 15.
8 Except for the requirement that a protest be in writing and the
9 requirement that the protest be signed, all other requirements
10 of this section for an assessment protest to the board of
11 review shall apply to a protest filed electronically. The
12 availability of electronic filing shall be clearly indicated on
13 the assessment roll notice provided to the property or owner
14 and included in the published equalization order notice.

15 Sec. 6. APPLICABILITY. This Act applies to assessment years
16 beginning on or after January 1, 2014.

17 EXPLANATION

18 This bill changes the date upon which property assessments
19 are required to be completed from April 15 to April 1 for each
20 assessment year and correspondingly moves the deadline for
21 notifying owners of real property of an adjustment of their
22 property assessment from April 15 to April 1.

23 Current Code section 441.37 allows any property owner or
24 aggrieved taxpayer who is dissatisfied with the owner's or
25 taxpayer's assessment to file a protest against such assessment
26 with the local board of review on or after April 16 to and
27 including May 5, of the year of the assessment. The bill
28 modifies that period to file a protest to be on or after April 1
29 to and including May 1.

30 The bill provides that for assessment years beginning on
31 or after January 1, 2014, the board of review shall allow
32 property owners or aggrieved taxpayers who are dissatisfied
33 with the owner's or taxpayer's assessment to file a protest
34 against such assessment by electronic means. Except for the
35 requirement that a protest be in writing and the requirement

H.F. 508

1 that the protest be signed, all other requirements for an
2 assessment protest to the board of review apply to a protest
3 filed electronically.

4 The bill applies to assessment years beginning on or after
5 January 1, 2014.