

Ways and Means: Pope, Chair; Hanson of Delaware, Lura, Branstad, Bennett, Anderson of Jasper, Hall, Jochum, Connolly and Conlon.

Do Pass 4/23

FILED FEB 28 1980

SENATE FILE 2264

By COMMITTEE ON WAYS AND MEANS
(FORMERLY SENATE STUDY BILL 2190)

Approved 2/26 (p. 637)

Passed Senate, Date 3-13-80 (A. 845) Passed House, Date 4/23/80 (p. 637)

Vote: Ayes 47 Nays 0 Vote: Ayes 52 Nays 0

Approved May 19, 1980

A BILL FOR

1 An Act relating to the notice, appeal and judicial review
2 of valuations and tax assessments made by the director
3 of revenue.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Sections two (2), three (3) and four (4) of
2 this Act shall be codified as a new chapter of the Code.

3 Sec. 2. NEW SECTION. NOTICE OF ASSESSMENT. The director
4 of revenue shall, at the time of making the assessment of
5 property as provided in chapters four hundred twenty-eight
6 (428), four hundred thirty-three (433), four hundred thirty-
7 four (434), four hundred thirty-six (436), four hundred thirty-
8 seven (437), and four hundred thirty-eight (438) of the Code,
9 inform the person assessed, by certified mail, of the valuation
10 put upon the taxpayer's property. The notice shall contain
11 a notice of the taxpayer's right of appeal to the state board
12 of tax review as provided in section three (3) of this Act.

13 Sec. 3. NEW SECTION. APPEAL. Notwithstanding the provi-
14 sions of chapter seventeen A (17A) of the Code, the taxpayer
15 shall have thirty days from the date of postmark of the notice
16 of assessment to appeal the assessment to the state board
17 of tax review. Thereafter, the proceedings before the state
18 board of tax review shall conform to section four hundred
19 twenty-one point one (421.1), subsection four (4) and chapter
20 seventeen A (17A) of the Code.

21 Sec. 4. NEW SECTION. JUDICIAL REVIEW. Judicial review
22 of the action of the state board of tax review may be sought
23 by the taxpayer in accordance with the terms of chapter
24 seventeen A (17A) of the Code.

25 Sec. 5. Section four hundred thirty-five point six (435.6),
26 Code 1979, is amended by adding after unnumbered paragraph
27 two (2) the following new unnumbered paragraph:

28 NEW UNNUMBERED PARAGRAPH. If the tax due is greater than
29 the amount paid, the department shall compute the amount due,
30 together with interest and penalties as provided in section
31 four hundred thirty-five point five (435.5) of the Code, and
32 shall notify the taxpayer by certified mail of the total if
33 paid on or before the last day of the month in which the
34 notice is postmarked.

35 Sec. 6. Sections four hundred twenty-eight point thirty

1 (428.30) and four hundred twenty-eight point thirty-one
2 (428.31), Code 1979, are repealed.

3 EXPLANATION

4 The bill specifies the procedures to be followed by the
5 director of revenue for notifying persons whose property is
6 valued by the director of their valuations and their rights
7 to appeal the valuations. The bill also provides notice to
8 a company paying tax under chapter 435 of any additional tax
9 liability. The bill takes effect July first following
10 enactment.

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SENATE FILE 2264

AN ACT

RELATING TO THE NOTICE, APPEAL AND JUDICIAL REVIEW OF VALUATIONS AND TAX ASSESSMENTS MADE BY THE DIRECTOR OF REVENUE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Sections two (2), three (3) and four (4) of this Act shall be codified as a new chapter of the Code.

Sec. 2. NEW SECTION. NOTICE OF ASSESSMENT. The director of revenue shall, at the time of making the assessment of property as provided in chapters four hundred twenty-eight (428), four hundred thirty-three (433), four hundred thirty-four (434), four hundred thirty-six (436), four hundred thirty-seven (437), and four hundred thirty-eight (438) of the Code, inform the person assessed, by certified mail, of the valuation put upon the taxpayer's property. The notice shall contain a notice of the taxpayer's right of appeal to the state board of tax review as provided in section three (3) of this Act.

Sec. 3. NEW SECTION. APPEAL. Notwithstanding the provisions of chapter seventeen A (17A) of the Code, the taxpayer shall have thirty days from the date of postmark of the notice of assessment to appeal the assessment to the state board of tax review. Thereafter, the proceedings before the state board of tax review shall conform to section four hundred twenty-one point one (421.1), subsection four (4) and chapter seventeen A (17A) of the Code.

Sec. 4. NEW SECTION. JUDICIAL REVIEW. Judicial review of the action of the state board of tax review may be sought by the taxpayer in accordance with the terms of chapter seventeen A (17A) of the Code.

Sec. 5. Section four hundred thirty-five point six (435.6), Code 1979, is amended by adding after unnumbered paragraph two (2) the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If the tax due is greater than the amount paid, the department shall compute the amount due, together with interest and penalties as provided in section four hundred thirty-five point five (435.5) of the Code, and shall notify the taxpayer by certified mail of the total if paid on or before the last day of the month in which the notice is postmarked.

Sec. 6. Sections four hundred twenty-eight point thirty (428.30) and four hundred twenty-eight point thirty-one (428.31), Code 1979, are repealed.

TERRY E. BRANSTAD
President of the Senate

WILLIAM H. HARBOR
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2264, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved 5/19, 1980

ROBERT D. RAY
Governor

S.F. 2264