

Way, Men 2/5

In Pass 2/12/85 (p. 762)  
H. Way, Men 4/24/85 D. Pass 4/8/86 (p. 1321)

SENATE FILE

178

BY RODGERS

FILED FEB 4 1985

Passed Senate, Date 4-22-85 (p. 1549) Passed House, Date 4-10-86 (p. 1381)

Vote: Ayes 39 Nays 0 Vote: Ayes 96 Nays 1

Approved April 21, 1986 (p. 1335)

## A BILL FOR

1 An Act relating to the handling and preservation of  
2 assessment rolls and assessment information.

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

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*S.J. 178*

1 Section 1. Section 441.26, unnumbered paragraph 4, Code  
2 1985, is amended to read as follows:  
3 ~~Such~~ The assessment rolls shall be used in listing the  
4 property and showing the values affixed to ~~such~~ the property  
5 of all persons, partnerships, corporations, or associations  
6 assessed, ~~which.~~ The rolls shall be made in duplicate. ~~Said~~  
7 The duplicate roll shall be signed by the assessor, detached  
8 from the original and delivered to the person assessed if  
9 there has been an increase or decrease in the valuation of the  
10 property, ~~or upon the written request of the person assessed.~~  
11 If there has been no change in the evaluation, the information  
12 on the roll may be printed on computer stock paper and  
13 preserved as required by this chapter. If the person assessed  
14 requests in writing a copy of the roll, the copy shall be  
15 provided to the person. It ~~shall be~~ is lawful to combine the  
16 affidavit or form of oath or affirmation ~~with reference~~ as to  
17 real and personal property, and the affidavit or form of oath  
18 or affirmation as to moneys and credits, into one affidavit or  
19 form of oath or affirmation, and only the one such affidavit  
20 or form of oath or affirmation ~~shall be~~ is sufficient on the  
21 assessment roll. The pages of the assessor's assessment book  
22 shall contain columns ruled and headed for the information  
23 required by this chapter and that which the director of  
24 revenue ~~may deem~~ deems essential in the equalization work of  
25 the director. The assessor shall return all assessment rolls  
26 and ~~any~~ schedules ~~therewith~~ to the county auditor, along with  
27 the completed assessment book, as provided in this chapter,  
28 and the county auditor shall carefully keep and preserve ~~all~~  
29 ~~such~~ the rolls, schedules and book for a period of five years  
30 from the time of its ~~filing of the same~~ in the county  
31 auditor's office.

32 EXPLANATION

33 The bill provides that if there is no change in value of a  
34 person's property, the information on the assessment roll may  
35 be printed on computer stock paper and preserved along with

1 other assessment records. If the person assessed requests a  
2 copy of the assessment roll, a copy of the roll shall be  
3 provided to the person.

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SENATE FILE 178

AN ACT  
RELATING TO THE HANDLING AND PRESERVATION OF ASSESSMENT ROLLS  
AND ASSESSMENT INFORMATION.

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

Section 1. Section 441.26, unnumbered paragraph 4, Code 1985, is amended to read as follows:

Such The assessment rolls shall be used in listing the property and showing the values affixed to such the property of all persons, partnerships, corporations, or associations assessed; ~~which.~~ The rolls shall be made in duplicate. Said The duplicate roll shall be signed by the assessor, detached from the original and delivered to the person assessed if there has been an increase or decrease in the valuation of the property; ~~or upon the written request of the person assessed.~~ If there has been no change in the evaluation, the information on the roll may be printed on computer stock paper and preserved as required by this chapter. If the person assessed requests in writing a copy of the roll, the copy shall be provided to the person. It shall be is lawful to combine the affidavit or form of oath or affirmation ~~with reference as~~ to real and personal property, and the affidavit or form of oath or affirmation as to moneys and credits, into one affidavit or form of oath or affirmation, and only the one such affidavit or form of oath or affirmation shall be is sufficient on the assessment roll. The pages of the assessor's assessment book shall contain columns ruled and headed for the information required by this chapter and that which the director of revenue ~~may deem~~ deems essential in the equalization work of the director. The assessor shall return all assessment rolls and any schedules therewith to the county auditor, along with the completed assessment book, as provided in this chapter,

and the county auditor shall carefully keep and preserve all such the rolls, schedules and books for a period of five years from the time of its filing of the same in the county auditor's office.

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ROBERT T. ANDERSON  
President of the Senate

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DONALD D. AVENSON  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 178, Seventy-first General Assembly.

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K. MARIE THAYER  
Secretary of the Senate

Approved April 21, 1986

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TERRY E. BRANSTAD  
Governor