

FILED MAR 21 1994

SENATE FILE 2315

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 2255)

Passed Senate, Date <sup>(P.1027)</sup> 4-5-94  
Vote: Ayes 49 Nays 0

Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the ability to appeal a local board of review  
2 determination of a protest of the application of an  
3 equalization order.

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

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SF 2315

1 Section 1. Section 441.49, unnumbered paragraph 5, Code  
2 1993, is amended to read as follows:

3 The local board of review shall reconvene in special  
4 session from October 15 to November 15 for the purpose of  
5 hearing the protests of affected property owners or taxpayers  
6 within the jurisdiction of the board whose valuation of  
7 property if adjusted pursuant to the equalization order issued  
8 by the director of revenue and finance will result in a  
9 greater value than permitted under section 441.21. The board  
10 of review shall accept protests only during the first ten days  
11 following the date the local board of review reconvenes. The  
12 board of review shall limit its review to only the timely  
13 filed protests. The board of review may adjust all or a part  
14 of the percentage increase ordered by the director of revenue  
15 and finance by adjusting the actual value of the property  
16 under protest to one hundred percent of actual value. Any  
17 adjustment so determined by the board of review shall not  
18 exceed the percentage increase provided for in the director's  
19 equalization order. The determination of the board of review  
20 ~~on-filed protests~~ is final, subject to review by the director  
21 of revenue and finance for the purpose of determining whether  
22 the board's actions substantially altered the equalization  
23 order. In making the review, the director has all the powers  
24 provided in chapter 421, and in exercising the powers the  
25 director is not subject to chapter 17A. Not later than  
26 fifteen days following the adjournment of the board, the board  
27 of review shall submit to the director of revenue and finance,  
28 on forms prescribed by the director, a report of all actions  
29 taken by the board of review during this session. After the  
30 board of review has made its determination, the affected  
31 property owner or taxpayer may appeal the board's  
32 determination to the district court. The appeal shall be  
33 filed within twenty days following adjournment of the board of  
34 review. The notice of appeal and grounds and evidence that  
35 may be offered shall be as provided in section 441.38 for

1 appeals taken from the disposition of protests of regular  
2 assessments.

3 EXPLANATION

4 The bill allows the person who protests to the local board  
5 of review of the adjustment in the valuation of the person's  
6 property as a result of an equalization order to appeal to the  
7 district court. The notice of appeal and evidentiary matters  
8 are to be the same as is now provided for appeals from action  
9 of the local board of review with regard to protests of  
10 regular assessments.

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Freeman - Chair  
Bennett  
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SSB-2255  
Ways & Means  
23/5

SENATE FILE  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON DIELEMAN)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

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EXPLANATION

The bill allows the person who protests to the local board of review of the adjustment in the valuation of the person's property as a result of an equalization order to appeal to the district court. The notice of appeal and evidentiary matters are to be the same as is now provided for appeals from action of the local board of review with regard to protests of regular assessments.