

**REVENUE DEPARTMENT[701]**

**Adopted and Filed**

**Rule making related to deadline for notifications to property owners**

The Revenue Department hereby amends Chapter 80, “Property Tax Credits and Exemptions,” Iowa Administrative Code.

*Legal Authority for Rule Making*

This rule making is adopted under the authority provided in Iowa Code section 421.14.

*State or Federal Law Implemented*

This rule making implements, in whole or in part, Iowa Code chapter 427C and sections 441.22 and 441.28.

*Purpose and Summary*

The purpose of this rule making is to adjust the deadline, from April 15 to April 1, for assessors to notify property owners, in compliance with Iowa Code section 441.28.

*Public Comment and Changes to Rule Making*

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on February 28, 2018, as **ARC 3655C**. No public comments were received. No changes from the Notice have been made.

*Adoption of Rule Making*

This rule making was adopted by the Department on April 9, 2018.

*Fiscal Impact*

This rule making has no fiscal impact to the State of Iowa.

*Jobs Impact*

After analysis and review of this rule making, no impact on jobs has been found.

*Waivers*

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

*Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

*Effective Date*

This rule making will become effective on June 13, 2018.

The following rule-making action is adopted:

Amend subrule 80.9(3) as follows:

**80.9(3) *Notification to property owner.*** If the property is to be inspected by the county conservation board, the board shall make every effort to submit its recommendation to the assessor in sufficient time for the assessor to notify the claimant by April ~~15~~ 1. The assessor shall notify the claimant by April ~~15~~ 1 of the disposition of the application for exemption. If because of the date on which an application is filed a determination of eligibility for the exemption cannot be made in sufficient time for notification to be made by April ~~15~~ 1, the assessor shall assess the property and notify the property owner of the inability to act on the application. The notification shall contain the actual value and classification of the property and a statement of the claimant's right of appeal to the local board of review.

[Filed 4/9/18, effective 6/13/18]

[Published 5/9/18]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 5/9/18.