

## NOTIFICATION OF TAXPAYERS

### **429.1 Notice of assessment.**

The director of revenue shall, at the time of making the assessment of property as provided in chapters 428, 433, 434, 437, and 438, inform the person assessed, by 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 429.2.

[C81, § 429.1]

86 Acts, ch 1241, § 37; 2002 Acts, ch 1150, §12; 2003 Acts, ch 145, §286

### **429.2 Appeal.**

1. Notwithstanding the provisions of chapter 17A, the taxpayer shall have thirty days from the date 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 the provisions of subsection 2, section 421.1, subsection 5, and chapter 17A.

2. The following rules shall apply to the appeal proceedings in addition to those stated in section 421.1, subsection 5, and chapter 17A:

*a.* The department's assessment shall be presumed correct and the burden of proof shall be on the taxpayer with respect to all issues raised on appeal, including any challenge of the director's valuation.

*b.* The burden of proof must be carried by a preponderance of the evidence.

*c.* The board shall consider all evidence and witnesses offered by the taxpayer and the department, including, but not limited to, evidence relating to the proper valuation of the property involved.

*d.* The board shall make an independent determination of the value of the property based solely upon its review of the evidence presented.

*e.* Upon the request of a party the board shall set the case for hearing within one year of the date of the request, unless for good cause shown, by application and ruling thereon after notice and not ex parte, the hearing date is continued by the board.

[C31, 35, § 6982-d3; C39, § **6982.3**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, § 428.30; C81, § 429.2]

94 Acts, ch 1133, §9, 16; 99 Acts, ch 151, §44, 89; 2006 Acts, ch 1010, §109, 110

### **429.3 Judicial review.**

Judicial review of the action of the state board of tax review may be sought by the taxpayer or the director of revenue in accordance with the terms of chapter 17A.

[C31, 35, § 6982-d4; C39, § **6982.4**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, § 428.31; C81, § 429.3]

94 Acts, ch 1133, §10, 16; 2003 Acts, ch 145, §286