

421.1A Property assessment appeal board.

1. A statewide property assessment appeal board is created for the purpose of establishing a consistent, fair, and equitable property assessment appeal process. The statewide property assessment appeal board is established within the department of revenue for administrative and budgetary purposes. The board's principal office shall be in the office of the department of revenue in the capital of the state.

2. *a.* The property assessment appeal board shall consist of three members appointed to staggered six-year terms, beginning and ending as provided in [section 69.19](#), by the governor and subject to confirmation by the senate. Subject to confirmation by the senate, the governor shall appoint from the members a chairperson of the board to a two-year term. Vacancies on the board shall be filled for the unexpired portion of the term in the same manner as regular appointments are made. The term of office for the initial board shall begin January 1, 2007.

b. Each member of the property assessment appeal board shall be qualified by virtue of at least two years' experience in the area of government, corporate, or private practice relating to property appraisal and property tax administration. Two members of the board shall be certified real property appraisers and one member shall be an attorney practicing in the area of state and local taxation or property tax appraisals. No more than two members of the board may be from the same political party as that term is defined in [section 43.2](#).

c. The property assessment appeal board shall organize by appointing a secretary who shall take the same oath of office as the members of the board. The board may employ additional personnel as it finds necessary. All personnel employed by the board shall be considered state employees and are subject to the merit system provisions of [chapter 8A, subchapter IV](#).

3. At the election of a property owner or aggrieved taxpayer or an appellant described in [section 441.42](#), the property assessment appeal board shall review any final decision, finding, ruling, determination, or order of a local board of review relating to protests of an assessment, valuation, or application of an equalization order, or any final decision of the county board of supervisors relating to denial of an application for, or the revocation of, a property tax exemption pursuant to [section 427.1, subsection 40](#).

4. The property assessment appeal board may do all of the following:

a. Affirm, reverse, or modify a final decision, finding, ruling, determination, or order of a local board of review.

b. Affirm or reverse a final decision of a county board of supervisors relating to denial of an application for, or the revocation of, a property tax exemption under [section 427.1, subsection 40](#).

c. Order the payment or refund of property taxes in a matter over which the board has jurisdiction.

d. Grant other relief or issue writs, orders, or directives that the board deems necessary or appropriate in the process of disposing of a matter over which the board has jurisdiction.

e. Subpoena documents and witnesses and administer oaths.

f. Adopt administrative rules pursuant to [chapter 17A](#) for the administration and implementation of its powers, including rules for practice and procedure for protests filed with the board, the manner in which hearings on appeals of assessments shall be conducted, filing fees to be imposed by the board, and for the determination of the correct assessment of property which is the subject of an appeal.

g. Adopt administrative rules pursuant to [chapter 17A](#) necessary for the preservation of order and the regulation of proceedings before the board, including forms or notice and the service thereof, which rules shall conform as nearly as possible to those in use in the courts of this state.

5. The property assessment appeal board shall employ a competent attorney to serve as its general counsel, and assistants to the general counsel as it finds necessary for the full and efficient discharge of its duties. The general counsel is the attorney for, and legal advisor of, the board. The general counsel or an assistant to the general counsel shall provide the necessary legal advice to the board in all matters and shall represent the board in all actions instituted in a court challenging the validity of a rule or order of the board. The general counsel shall devote full time to the duties of the office. During employment as general

counsel to the board, the counsel shall not be a member of a political committee, contribute to a political campaign, participate in a political campaign, or be a candidate for partisan political office. The general counsel and assistants to the general counsel shall be considered state employees and are subject to the merit system provisions of [chapter 8A, subchapter IV](#).

6. The members of the property assessment appeal board shall receive a salary set by the governor within a range established by the general assembly. The members of the board shall be considered state employees for purposes of salary and benefits. The members of the board and any employees of the board, when required to travel in the discharge of official duties, shall be paid their actual and necessary expenses incurred in the performance of duties.

[2005 Acts, ch 150, §121](#); [2006 Acts, ch 1185, §30](#); [2007 Acts, ch 215, §27](#); [2013 Acts, ch 123, §47 – 49, 64 – 67](#); [2015 Acts, ch 120, §39, 40, 45](#)

Referred to in [§441.37A](#)

Confirmation, see §2.32

For future repeal of this section effective July 1, 2021, see [2005 Acts, ch 150, §134](#); [2013 Acts, ch 123, §62, 64, 68](#); 2015 Acts, ch 109, §1 2013 amendment to subsection 2, paragraph b, takes effect June 12, 2013, and applies to appointments to the property assessment appeal board on or after that date; [2013 Acts, ch 123, §64, 66](#)

2013 amendment to subsection 6 takes effect June 12, 2013, and applies to fiscal years beginning on or after July 1, 2013; [2013 Acts, ch 123, §64, 67](#)

2013 amendment striking subsection 7 takes effect June 12, 2013, and applies to assessment years beginning on or after January 1, 2014; [2013 Acts, ch 123, §64, 65](#)

2015 amendments to subsections 3 and 4 apply to assessment years beginning on or after January 1, 2016; 2015 Acts, ch 120, §45

Subsection 3 amended

Subsection 4, NEW paragraph b and former paragraphs b – f redesignated as c – g