

House Amendment 1193

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1 1 Amend Senate File 266, as passed by the Senate, as
1 2 follows:

1 3 #1. Page 1, by inserting before line 1 the
1 4 following:

1 5 <Section 1. Section 441.26, unnumbered paragraph
1 6 2, Code 2009, is amended to read as follows:

1 7 If you are not satisfied that the foregoing
1 8 assessment is correct, you may file a protest against
1 9 such assessment with the board of review on or after
1 10 April 16, to and including May 5 15, of the year of
1 11 the assessment, such protest to be confined to the
1 12 grounds specified in section 441.37.

1 13 Dated: .. day of ... (month), .. (year)

1 14
1 15 County/City Assessor.

1 16 Sec. 2. Section 441.37, subsection 1, unnumbered
1 17 paragraph 1, Code 2009, is amended to read as follows:

1 18 Any property owner or aggrieved taxpayer who is
1 19 dissatisfied with the owner's or taxpayer's assessment
1 20 may file a protest against such assessment with the
1 21 board of review on or after April 16, to and including
1 22 May 5 15, of the year of the assessment. In any
1 23 county which has been declared to be a disaster area
1 24 by proper federal authorities after March 1 and prior
1 25 to May 20 of said year of assessment, the board of
1 26 review shall be authorized to remain in session until
1 27 June 15 and the time for filing a protest shall be
1 28 extended to and include the period from May 25 to June
1 29 5 of such year. Said protest shall be in writing and
1 30 signed by the one protesting or by the protester's
1 31 duly authorized agent. The taxpayer may have an oral
1 32 hearing thereon if request therefor in writing is made
1 33 at the time of filing the protest. Said protest must
1 34 be confined to one or more of the following grounds:>

1 35 #2. Page 1, by inserting after line 17 the
1 36 following:

1 37 <The assessor shall send an individual notice to
1 38 all property owners or taxpayers affected by an
1 39 equalization order issued by the director if an
1 40 assessment notice had not previously been mailed to
1 41 the property owner or taxpayer. The notice shall be
1 42 sent on or before October 15.>

1 43 #3. By renumbering as necessary.

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1 47 HUSER of Polk

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