

Senate Amendment 3136

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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 428.4, unnumbered paragraph 1,
1 6 Code 2009, is amended to read as follows:
1 7 Property shall be assessed for taxation each year.
1 8 Real estate shall be listed and assessed in 1981 and
1 9 every two years thereafter. The assessment of real
1 10 estate shall be the value of the real estate as of
1 11 January 1 of the year of the assessment. The year
1 12 1981 and each odd-numbered year thereafter shall be a
1 13 reassessment year. In any year, after the year in
1 14 which an assessment has been made of all the real
1 15 estate in an assessing jurisdiction, the assessor
1 16 shall value and assess or revalue and reassess, as the
1 17 case may require, any real estate that the assessor
1 18 finds was incorrectly valued or assessed, or was not
1 19 listed, valued, and assessed, in the assessment year
1 20 immediately preceding, also any real estate the
1 21 assessor finds has changed in value subsequent to
1 22 January 1 of the preceding real estate assessment
1 23 year. However, a percentage increase on a class of
1 24 property shall not be made in a year not subject to an
1 25 equalization order unless ordered by the department of
1 26 revenue. The assessor shall determine the actual
1 27 value and compute the taxable value thereof as of
1 28 January 1 of the year of the revaluation and
1 29 reassessment. The assessment shall be completed as
1 30 specified in section 441.28, but no reduction or
1 31 increase in actual value shall be made for prior
1 32 years. If an assessor makes a change in the valuation
1 33 of the real estate as provided for, sections ~~441.23,~~
1 34 ~~441.37, 441.37A, 441.38, and 441.39~~ apply.
1 35 Sec. ____ Section 441.23, Code 2009, is amended to
1 36 read as follows:
1 37 441.23 NOTICE OF VALUATION.
1 38 ~~1. If there has been an increase or decrease in~~
~~1 39 the valuation of the property, or upon the written~~
~~1 40 request of the person assessed, the~~ The assessor
1 41 shall, at the time of making the assessment, inform
1 42 the person assessed, in writing, of ~~the~~ all of the
1 43 following:
1 44 a. The valuation put upon the taxpayer's property,
~~1 45 and notify the person, that if,~~
1 46 b. That if the person feels aggrieved, to appear
~~1 47 before the board of review and show why the assessment~~
~~1 48 should be changed the person may file a protest~~
1 49 against such assessment with the board of review on or
1 50 after April 16, to and including May 15 of the year of
2 1 the assessment.
2 2 c. That the valuation of the property may be
2 3 adjusted by an equalization order issued by the
2 4 director of revenue. The notice shall include a
2 5 preliminary equalization estimate provided to the
2 6 assessor by the department under section 441.47A.
2 7 d. That the person may protest the application of
2 8 an equalization order to the board of review by filing
2 9 an appeal between October 16 and October 25 of the
2 10 year the equalization order is issued.
2 11 ~~2. However, if the valuation of a class of~~
~~2 12 property is uniformly decreased, the assessor may~~
~~2 13 notify the affected property owners by publication in~~
~~2 14 the official newspapers of the county. The owners of~~
2 15 real property shall be notified not later than April
2 16 15 of ~~any adjustment of the real property assessment~~
2 17 each year.
2 18 Sec. ____ Section 441.26, unnumbered paragraphs 1
2 19 through 4, Code 2009, are amended to read as follows:
2 20 The director of revenue shall each year prescribe
2 21 the form of assessment roll to be used by all
2 22 assessors in assessing property, in this state, also
2 23 the form of pages of the assessor's assessment book.
2 24 The assessment rolls shall be in a form that will

2 25 permit entering, separately, the names of all persons
2 26 assessed, and shall also contain a notice in
~~2 27 substantially the following form:~~
2 28 If you are not satisfied that the foregoing
~~2 29 assessment is correct, you may file a protest against~~
~~2 30 such assessment with the board of review on or after~~
~~2 31 April 16, to and including May 5, of the year of the~~
~~2 32 assessment, such protest to be confined to the grounds~~
~~2 33 specified in section 441.37.~~

2 34 Dated: day of (month), (year)

~~2 35~~
2 36

2 37 County/City Assessor
2 38 that includes the information required in section
2 39 441.23.

2 39 The notice in 1981 and each odd-numbered year
2 40 thereafter shall contain a preliminary equalization
2 41 estimate pursuant to section 441.47A, a statement that
2 42 the assessments are subject to equalization pursuant
2 43 to an order issued by the director of revenue, that
2 44 the county auditor shall give notice on or before
2 45 October 15 by publication in an official newspaper of
2 46 general circulation to any class of property affected
2 47 by the equalization order, and that the board of
2 48 review shall be in session from October 15 to November
2 49 15 to hear protests of affected property owners or
2 50 taxpayers whose valuations have been adjusted by the
3 1 equalization order.

3 2 The assessment rolls shall be used in listing the
3 3 property and showing the values affixed to the
3 4 property of all persons assessed. The rolls shall be
3 5 made in duplicate. The duplicate roll shall be signed
3 6 by the assessor, detached from the original and
3 7 delivered to the person assessed ~~if there has been an~~
~~3 8 increase or decrease in the valuation of the property.~~
~~3 9 If there has been no change in the valuation, the~~
~~3 10 information on the roll may be printed on computer~~
~~3 11 stock paper and preserved as required by this chapter.~~

3 12 If the person assessed requests in writing a copy of
3 13 the roll, the copy shall be provided to the person.
3 14 The pages of the assessor's assessment book shall
3 15 contain columns ruled and headed for the information
3 16 required by this chapter and that which the director
3 17 of revenue deems essential in the equalization work of
3 18 the director. The assessor shall return all
3 19 assessment rolls and schedules to the county auditor,
3 20 along with the completed assessment book, as provided
3 21 in this chapter, and the county auditor shall
3 22 carefully keep and preserve the rolls, schedules, and
3 23 book for a period of five years from the time of its
3 24 filing in the county auditor's office.

3 25 Sec. ____ Section 441.37, subsection 1, unnumbered
3 26 paragraph 1, Code 2009, is amended to read as follows:

3 27 Any property owner or aggrieved taxpayer who is
3 28 dissatisfied with the owner's or taxpayer's assessment
3 29 may file a protest against such assessment with the
3 30 board of review on or after April 16, to and including
3 31 May 5 15, of the year of the assessment. In any
3 32 county which has been declared to be a disaster area
3 33 by proper federal authorities after March 1 and prior
3 34 to May 20 of said year of assessment, the board of
3 35 review shall be authorized to remain in session until
3 36 June 15 and the time for filing a protest shall be
3 37 extended to and include the period from May 25 to June
3 38 5 of such year. Said protest shall be in writing and
3 39 signed by the one protesting or by the protester's
3 40 duly authorized agent. The taxpayer may have an oral
3 41 hearing thereon if request therefor in writing is made
3 42 at the time of filing the protest. Said protest must
3 43 be confined to one or more of the following grounds:

3 44 Sec. ____ NEW SECTION. 441.47A PRELIMINARY
3 45 EQUALIZATION ESTIMATE.

3 46 The director of revenue on or before February 20,
3 47 2011, and every two years thereafter shall provide
3 48 preliminary equalization estimates to each assessor in
3 49 the state for each class of property within the
3 50 assessing jurisdiction. The preliminary equalization
4 1 estimate shall be determined by the director based on
4 2 previous sales of property and on previous
4 3 productivity and net earning capacity of agricultural
4 4 property.>

4 5 #2. Page 1, by inserting after line 17 the

4 6 following:
4 7 <Sec. _____. INDIVIDUAL EQUALIZATION NOTICES. For
4 8 the assessment year beginning January 1, 2009, the
4 9 county auditor, with the cooperation and assistance of
4 10 the county assessor and the city assessor, if
4 11 applicable, shall in writing notify each property
4 12 owner or taxpayer affected by an equalization order
4 13 issued by the director if the owner or taxpayer did
4 14 not receive a notice of valuation under section
4 15 441.23. Notices shall be sent on or before October
4 16 15, 2009.
4 17 Sec. _____. APPLICABILITY DATE. The sections of
4 18 this Act amending sections 428.4, 441.23, 441.26, and
4 19 441.37, and enacting section 441.47A apply to
4 20 assessment years beginning on or after January 1,
4 21 2010.>
4 22 #3. Title page, by striking lines 1 and 2 and
4 23 inserting the following: <An Act relating to property
4 24 assessment for purposes of property taxation by
4 25 modifying provisions relating to assessment notices,
4 26 modifying provisions relating to the protest of
4 27 assessments, requiring individual notices for property
4 28 assessment equalization orders in a certain assessment
4 29 year, and providing an applicability date.>
4 30 #4. By renumbering as necessary.
4 31 SF 266.H
4 32 md/cm/25