

House File 2108

H-8004

1 Amend the amendment, H-8001, to House File 2108 as
2 follows:

3 1. Page 1, after line 22 by inserting:
4 <Sec. _____. Section 441.26, subsection 1, Code 2014,
5 is amended to read as follows:

6 1. The director of revenue shall each year
7 prescribe the form of assessment roll to be used by
8 all assessors in assessing property, in this state,
9 also the form of pages of the assessor's assessment
10 book. The assessment rolls shall be in a form that
11 will permit entering, separately, the names of all
12 persons assessed, and shall also contain a notice in
13 substantially the following form:

14 If you are not satisfied that the foregoing
15 assessment is correct, you may contact the assessor on
16 or after April ~~1~~ 2, to and including ~~May 4~~ April 25,
17 of the year of the assessment to request an informal
18 review of the assessment pursuant to section 441.30.

19 If you are not satisfied that the foregoing
20 assessment is correct, you may file a protest against
21 such assessment with the board of review on or after
22 April ~~7~~ 2, to and including ~~May 5~~ April 30, of the year
23 of the assessment, such protest to be confined to the
24 grounds specified in section 441.37.

25 Dated: .. day of ... (month), .. (year)

26

27 County/City Assessor.>

28 2. Page 1, after line 39 by inserting:

29 <Sec. _____. Section 441.28, Code 2014, is amended to
30 read as follows:

31 **441.28 Assessment rolls — change — notice to**
32 **taxpayer.**

33 The assessment shall be completed not later than
34 April 1 each year. If the assessor makes any change
35 in an assessment after it has been entered on the
36 assessor's rolls, the assessor shall note on the
37 roll, together with the original assessment, the new
38 assessment and the reason for the change, together
39 with the assessor's signature and the date of the
40 change. Provided, however, in the event the assessor
41 increases any assessment the assessor shall give notice
42 of the increase in writing to the taxpayer by mail
43 postmarked no later than April 1. No changes shall be
44 made on the assessment rolls after April 1 except by
45 written agreement of the taxpayer and assessor under
46 section 441.30, by order of the board of review or of
47 the property assessment appeal board, or by decree of
48 court.

49 Sec. _____. Section 441.30, Code 2014, is amended to
50 read as follows:

1 **441.30 Informal assessment review period —**
2 ~~recommendation written agreement.~~

3 1. Any property owner or aggrieved taxpayer who is
4 dissatisfied with the owner's or taxpayer's assessment
5 may contact the assessor by telephone or in writing
6 by paper or electronic medium on or after April 7 2,
7 to and including ~~May 4~~ April 25, of the year of the
8 assessment to inquire about the specifics and accuracy
9 of the assessment. Such an inquiry may also include a
10 request for an informal review of the assessment by the
11 assessor under one or more of the grounds for protest
12 authorized under section 441.37 for the same assessment
13 year.

14 2. In response to an inquiry under subsection 1, if
15 the assessor, following an informal review, determines
16 that the assessment was incorrect under one or more
17 of the grounds for protest authorized under section
18 441.37 for the same assessment year, the assessor may
19 ~~recommend that the property owner or aggrieved taxpayer~~
20 ~~file a protest with the local board of review and may~~
21 ~~file a recommendation with the local board of review~~
22 ~~related to the informal review on or before April 25~~
23 enter into a signed written agreement with the property
24 owner or aggrieved taxpayer authorizing the assessor
25 to correct or modify the assessment according to the
26 agreement of the parties.

27 ~~3. A recommendation filed with the local board~~
28 ~~of review by the assessor pursuant to subsection 2~~
29 ~~shall be utilized by the local board of review in the~~
30 ~~evaluation of all evidence properly before the local~~
31 ~~board of review.~~

32 ~~4. 3. This section, including any action taken by~~
33 ~~the assessor under this section, shall not be construed~~
34 ~~to limit a property owner or taxpayer's ability to file~~
35 ~~a protest with the local board of review under section~~
36 ~~441.37.>~~

37 3. Page 2, after line 20 by inserting:

38 <Sec. _____. Section 441.37, subsection 1, paragraph
39 a, unnumbered paragraph 1, Code 2014, is amended to
40 read as follows:

41 Any property owner or aggrieved taxpayer who is
42 dissatisfied with the owner's or taxpayer's assessment
43 may file a protest against such assessment with the
44 board of review on or after April 7 2, to and including
45 ~~May 5~~ April 30, of the year of the assessment. In any
46 county which has been declared to be a disaster area
47 by proper federal authorities after March 1 and prior
48 to May 20 of said year of assessment, the board of
49 review shall be authorized to remain in session until
50 June 15 and the time for filing a protest shall be

1 extended to and include the period from May 25 to June
2 5 of such year. The protest shall be in writing and,
3 except as provided in subsection 3, signed by the one
4 protesting or by the protester's duly authorized agent.
5 The taxpayer may have an oral hearing on the protest if
6 the request for the oral hearing is made in writing at
7 the time of filing the protest. The protest must be
8 confined to one or more of the following grounds:>
9 4. Page 2, line 30, by striking <7> and inserting
10 <7 2>
11 5. By renumbering, redesignating, and correcting
12 internal references as necessary.

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