

House File 621

S-3244

1 Amend House File 621, as passed by the House, as  
2 follows:

3 1. By striking everything after the enacting clause  
4 and inserting:

5 <Section 1. Section 421.1A, subsection 2, paragraph  
6 b, Code 2013, is amended to read as follows:

7 b. Each member of the property assessment appeal  
8 board shall be qualified by virtue of at least two  
9 years' experience in the area of government, corporate,  
10 or private practice relating to property appraisal  
11 and property tax administration. One member of the  
12 board shall be a certified general real estate property  
13 appraiser or hold a professional appraisal designation,  
14 one member shall be an attorney practicing in the area  
15 of state and local taxation or property tax appraisals,  
16 and one member shall be a professional an attorney with  
17 experience in the field of accounting or finance and  
18 with experience in state and local taxation matters.  
19 No more than two members of the board may be from the  
20 same political party as that term is defined in section  
21 43.2.

22 Sec. 2. Section 421.1A, subsection 6, Code 2013, is  
23 amended to read as follows:

24 6. The members of the property assessment appeal  
25 board shall receive compensation from the state  
26 commensurate with the salary of a district judge  
27 through December 31, 2013 an annual salary of ninety  
28 thousand dollars. The members of the board shall be  
29 considered state employees for purposes of salary and  
30 benefits. The members of the board and any employees  
31 of the board, when required to travel in the discharge  
32 of official duties, shall be paid their actual and  
33 necessary expenses incurred in the performance of  
34 duties.

35 Sec. 3. Section 421.1A, subsection 7, Code 2013, is  
36 amended by striking the subsection.

37 Sec. 4. Section 441.21, subsection 3, Code 2013, is  
38 amended to read as follows:

39 3. a. "Actual value", "taxable value", or "assessed  
40 value" as used in other sections of the Code in  
41 relation to assessment of property for taxation shall  
42 mean the valuations as determined by this section;  
43 however, other provisions of the Code providing special  
44 methods or formulas for assessing or valuing specified  
45 property shall remain in effect, but this section  
46 shall be applicable to the extent consistent with such  
47 provisions. The assessor and department of revenue  
48 shall disclose at the written request of the taxpayer  
49 all information in any formula or method used to  
50 determine the actual value of the taxpayer's property.

1     **b.** The burden of proof shall be upon any  
2 complainant attacking such valuation as excessive,  
3 inadequate, inequitable, or capricious; however, in  
4 protest or appeal proceedings when the complainant  
5 offers competent evidence by at least two disinterested  
6 witnesses that the market value of the property is less  
7 than the market value determined by the assessor, the  
8 burden of proof thereafter shall be upon the officials  
9 or persons seeking to uphold such valuation to be  
10 assessed.

11     Sec. 5. Section 441.23, Code 2013, is amended to  
12 read as follows:

13     **441.23 Notice of valuation.**

14     If there has been an increase or decrease in the  
15 valuation of the property, or upon the written request  
16 of the person assessed, the assessor shall, at the time  
17 of making the assessment, inform the person assessed,  
18 in writing, of the valuation put upon the taxpayer's  
19 property, and notify the person, that if the person  
20 feels aggrieved, to contact the assessor pursuant  
21 to section 441.30 or to appear before the board of  
22 review and show why the assessment should be changed.  
23 However, if the valuation of a class of property  
24 is uniformly decreased, the assessor may notify the  
25 affected property owners by publication in the official  
26 newspapers of the county. The owners of real property  
27 shall be notified not later than April ~~15~~ 1 of any  
28 adjustment of the real property assessment.

29     Sec. 6. Section 441.26, subsection 1, Code 2013, is  
30 amended to read as follows:

31     1. The director of revenue shall each year  
32 prescribe the form of assessment roll to be used by  
33 all assessors in assessing property, in this state,  
34 also the form of pages of the assessor's assessment  
35 book. The assessment rolls shall be in a form that  
36 will permit entering, separately, the names of all  
37 persons assessed, and shall also contain a notice in  
38 substantially the following form:

39     If you are not satisfied that the foregoing  
40 assessment is correct, you may contact the assessor on  
41 or after April 1, to and including April 7, of the year  
42 of the assessment to request an informal review of the  
43 assessment pursuant to section 441.30.

44     If you are not satisfied that the foregoing  
45 assessment is correct, you may file a protest against  
46 such assessment with the board of review on or after  
47 April ~~16~~ 7, to and including May 5, of the year of the  
48 assessment, such protest to be confined to the grounds  
49 specified in section 441.37.

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

1 .....

2 County/City Assessor.

3 Sec. 7. Section 441.28, Code 2013, is amended to  
4 read as follows:

5 **441.28 Assessment rolls — change — notice to**  
6 **taxpayer.**

7 The assessment shall be completed not later than  
8 April ~~15~~ 1 each year. If the assessor makes any  
9 change in an assessment after it has been entered on  
10 the assessor's rolls, the assessor shall note on the  
11 roll, together with the original assessment, the new  
12 assessment and the reason for the change, together with  
13 the assessor's signature and the date of the change.  
14 Provided, however, in the event the assessor increases  
15 any assessment the assessor shall give notice of the  
16 increase in writing to the taxpayer by mail postmarked  
17 no later than April ~~15~~ 1. No changes shall be made on  
18 the assessment rolls after April ~~15~~ 1 except by order  
19 of the board of review or of the property assessment  
20 appeal board, or by decree of court.

21 Sec. 8. NEW SECTION. **441.30 Informal assessment**  
22 **review period — recommendation.**

23 1. Any property owner or aggrieved taxpayer who is  
24 dissatisfied with the owner's or taxpayer's assessment  
25 may contact the assessor by telephone or in writing  
26 by paper or electronic medium on or after April 1, to  
27 and including April 7, of the year of the assessment  
28 to inquire about the specifics and accuracy of the  
29 assessment. Such an inquiry may also include a  
30 request for an informal review of the assessment by the  
31 assessor under one or more of the grounds for protest  
32 authorized under section 441.37 for the same assessment  
33 year.

34 2. In response to an inquiry under subsection 1, if  
35 the assessor, following an informal review, determines  
36 that the assessment was incorrect under one or more  
37 of the grounds for protest authorized under section  
38 441.37 for the same assessment year, the assessor may  
39 recommend that the property owner or aggrieved taxpayer  
40 file a protest with the local board of review and may  
41 file a recommendation with the local board of review  
42 related to the informal review.

43 3. A recommendation filed with the local board  
44 of review by the assessor pursuant to subsection 2  
45 shall be utilized by the local board of review in the  
46 evaluation of all evidence properly before the local  
47 board of review.

48 4. This section, including any action taken by the  
49 assessor under this section, shall not be construed to  
50 limit a property owner or taxpayer's ability to file a

1 protest with the local board of review under section  
2 441.37.

3 Sec. 9. Section 441.35, subsection 2, Code 2013, is  
4 amended to read as follows:

5 2. In any year after the year in which an  
6 assessment has been made of all of the real estate  
7 in any taxing district, the board of review shall  
8 meet as provided in section 441.33, and where the  
9 board finds the same has changed in value, the board  
10 shall revalue and reassess any part or all of the  
11 real estate contained in such taxing district, and  
12 in such case, the board shall determine the actual  
13 value as of January 1 of the year of the revaluation  
14 and reassessment and compute the taxable value  
15 thereof. ~~Any aggrieved taxpayer may petition for~~  
16 ~~a revaluation of the taxpayer's property, but no~~  
17 ~~reduction or increase shall be made for prior years.~~  
18 If the assessment of any such property is raised, or  
19 any property is added to the tax list by the board,  
20 the clerk shall give notice in the manner provided in  
21 section 441.36. However, if the assessment of all  
22 property in any taxing district is raised, the board  
23 may instruct the clerk to give immediate notice by one  
24 publication in one of the official newspapers located  
25 in the taxing district, and such published notice  
26 shall take the place of the mailed notice provided for  
27 in section 441.36, but all other provisions of that  
28 section shall apply. The decision of the board as to  
29 the foregoing matters shall be subject to appeal to the  
30 property assessment appeal board within the same time  
31 and in the same manner as provided in section 441.37A  
32 and to the district court within the same time and in  
33 the same manner as provided in section 441.38.

34 Sec. 10. Section 441.37, subsection 1, paragraphs a  
35 and b, Code 2013, are amended to read as follows:

36 a. Any property owner or aggrieved taxpayer who is  
37 dissatisfied with the owner's or taxpayer's assessment  
38 may file a protest against such assessment with  
39 the board of review on or after April ~~16~~ 7, to and  
40 including May 5, of the year of the assessment. In any  
41 county which has been declared to be a disaster area by  
42 proper federal authorities after March 1 and prior to  
43 May 20 of said year of assessment, the board of review  
44 shall be authorized to remain in session until June 15  
45 and the time for filing a protest shall be extended  
46 to and include the period from May 25 to June 5 of  
47 such year. ~~Said~~ The protest shall be in writing and,  
48 except as provided in subsection 2A, signed by the one  
49 protesting or by the protester's duly authorized agent.  
50 The taxpayer may have an oral hearing ~~thereon~~ on the

1 protest if the request therefor for the oral hearing  
2 is made in writing is made at the time of filing the  
3 protest. Said The protest must be confined to one or  
4 more of the following grounds:

5 (1) For odd-numbered assessment years and for  
6 even-numbered assessment years for property that was  
7 reassessed in such even-numbered assessment year:

8 (a) That said assessment is not equitable as  
9 compared with assessments of other like property in  
10 the taxing district. When this ground is relied upon  
11 as the basis of a protest the legal description and  
12 assessments of a representative number of comparable  
13 properties, as described by the aggrieved taxpayer  
14 shall be listed on the protest, otherwise said protest  
15 shall not be considered on this ground.

16 ~~(2)~~ (b) That the property is assessed for more  
17 than the value authorized by law, stating. When this  
18 ground is relied upon, the protesting party shall state  
19 the specific amount which the protesting party believes  
20 the property to be overassessed, and the amount which  
21 the party considers to be its actual value and the  
22 amount the party considers a fair assessment.

23 ~~(3)~~ (c) That the property is not assessable, is  
24 exempt from taxes, or is misclassified and stating the  
25 reasons for the protest.

26 ~~(4)~~ (d) That there is an error in the assessment  
27 and state the specific alleged error. When this  
28 ground is relied upon, the error may include but is not  
29 limited to listing errors, clerical or mathematical  
30 errors, or other errors that result in an error in the  
31 assessment.

32 ~~(5)~~ (e) That there is fraud in the assessment  
33 which shall be specifically stated.

34 (2) For even-numbered assessment years, when the  
35 property has not been reassessed in such even-numbered  
36 assessment year, that there has been a decrease in the  
37 value of the property from the previous reassessment  
38 year. When this ground is relied upon, the protesting  
39 party shall show the decrease in value by comparing  
40 the market value of the property as of January 1 of  
41 the current assessment year and the actual value of  
42 the property for the previous reassessment year. Such  
43 protest shall be in the same manner as described in  
44 this section and shall be reviewed by the local board  
45 of review pursuant to section 441.35, subsection 2, but  
46 a reduction or increase shall not be made for prior  
47 years.

48 b. In addition to the above, the property owner  
49 may protest annually to the board of review under  
50 the provisions of section 441.35, but such protest

1 ~~shall be in the same manner and upon the same terms as~~  
2 ~~heretofore prescribed in this section. The burden of~~  
3 ~~proof for all protests filed under this section shall~~  
4 ~~be as stated in section 441.21, subsection 3.~~

5 Sec. 11. Section 441.37, Code 2013, is amended by  
6 adding the following new subsection:

7 NEW SUBSECTION. 2A. For assessment years beginning  
8 on or after January 1, 2014, the board of review may  
9 allow property owners or aggrieved taxpayers who are  
10 dissatisfied with the owner's or taxpayer's assessment  
11 to file a protest against such assessment by electronic  
12 means. Electronic filing of assessment protests  
13 may be authorized for the protest period that begins  
14 April 7, the protest period that begins October 15,  
15 or both. Except for the requirement that a protest  
16 be signed, all other requirements of this section for  
17 an assessment protest to the board of review shall  
18 apply to a protest filed electronically. If electronic  
19 filing is authorized by the local board of review, the  
20 availability of electronic filing shall be clearly  
21 indicated on the assessment roll notice provided to  
22 the property owner or taxpayer and included in the  
23 published equalization order notice.

24 Sec. 12. Section 441.37A, subsection 1, paragraphs  
25 a and b, Code 2013, are amended to read as follows:

26 a. For the assessment year beginning January 1,  
27 2007, and all subsequent assessment years beginning  
28 before January 1, 2015, appeals may be taken from  
29 the action of the board of review with reference to  
30 protests of assessment, valuation, or application of an  
31 equalization order to the property assessment appeal  
32 board created in section 421.1A. However, a property  
33 owner or aggrieved taxpayer or an appellant described  
34 in section 441.42 may bypass the property assessment  
35 appeal board and appeal the decision of the local board  
36 of review to the district court pursuant to section  
37 441.38.

38 b. For an appeal to the property assessment appeal  
39 board to be valid, written notice must be filed by  
40 the party appealing the decision with the secretary  
41 of the property assessment appeal board within twenty  
42 days after the date ~~the board of review's letter of~~  
43 ~~disposition of the appeal is postmarked to the party~~  
44 ~~making the protest of adjournment of the local board~~  
45 of review or May 31, whichever is later. The written  
46 notice of appeal shall include a petition setting forth  
47 the basis of the appeal and the relief sought. No new  
48 grounds in addition to those set out in the protest to  
49 the local board of review as provided in section 441.37  
50 can be pleaded, but additional evidence consisting

1 of an appraisal of the property or testimony of an  
2 appraiser who prepared an appraisal of the property to  
3 sustain those grounds may be introduced. The assessor  
4 shall have the same right to appeal to the assessment  
5 appeal board as an individual taxpayer, public body, or  
6 other public officer as provided in section 441.42. An  
7 appeal to the board is a contested case under chapter  
8 17A, and the board is considered an agency for purposes  
9 of section 17A.15, subsection 1.

10 Sec. 13. Section 441.37A, subsection 1, Code 2013,  
11 is amended by adding the following new paragraph:

12 NEW PARAGRAPH. e. For the assessment year  
13 beginning January 1, 2014, the property assessment  
14 appeal board may, by rule, provide for the filing of a  
15 notice of appeal and petition with the secretary of the  
16 board by electronic means. All requirements of this  
17 section for an appeal to the board shall apply to an  
18 appeal filed electronically.

19 Sec. 14. Section 441.37A, subsection 2, paragraph  
20 a, Code 2013, is amended to read as follows:

21 a. A party to the appeal may request a hearing or  
22 the appeal may proceed without a hearing. If a hearing  
23 is requested, the appellant and the local board of  
24 review from which the appeal is taken shall be given  
25 at least thirty days' written notice by the property  
26 assessment appeal board of the date the appeal shall be  
27 heard and the local board of review may be present and  
28 participate at such hearing. Notice to all affected  
29 taxing districts shall be deemed to have been given  
30 when written notice is provided to the local board of  
31 review. The requirement of thirty days' written notice  
32 may be waived by mutual agreement of all parties to  
33 the appeal. Failure by the appellant to appear at  
34 the property assessment appeal board hearing shall be  
35 grounds for result in dismissal of the appeal unless a  
36 continuance is granted to the appellant by the board  
37 following a showing of good cause for the appellant's  
38 failure to appear. If an appeal is dismissed for  
39 failure to appear, the property assessment appeal board  
40 shall have no jurisdiction to consider any subsequent  
41 appeal on the appellant's protest.

42 Sec. 15. Section 441.37A, subsection 2, paragraph  
43 b, Code 2013, is amended to read as follows:

44 ~~b. An appeal may be considered by less than a~~  
45 ~~majority of the members~~ Each appeal shall be considered  
46 by one member of the board, and the chairperson of the  
47 board may assign members to consider appeals. If a  
48 hearing is requested, it shall be open to the public  
49 and shall be conducted in accordance with the rules  
50 of practice and procedure adopted by the board. The

1 board may provide by rule for participation in such  
2 hearings by telephone or other means of electronic  
3 communication. However, any deliberation of a board  
4 member considering the appeal in reaching a decision  
5 on any appeal shall be confidential. ~~A meeting of the~~  
6 ~~board~~ Any deliberation of a board member to rule on  
7 procedural motions in a pending appeal or to deliberate  
8 on the decision to be reached in an appeal is exempt  
9 from the provisions of chapter 21. The property  
10 ~~assessment appeal board or any member of the board~~  
11 considering the appeal may require the production of  
12 any books, records, papers, or documents as evidence  
13 in any matter pending before the board that may be  
14 material, relevant, or necessary for the making of  
15 a just decision. Any books, records, papers, or  
16 documents produced as evidence shall become part of the  
17 record of the appeal. Any testimony given relating to  
18 the appeal shall be transcribed and made a part of the  
19 record of the appeal.

20 Sec. 16. Section 441.37A, subsection 3, paragraph  
21 a, Code 2013, is amended to read as follows:

22 a. The board member considering the appeal shall  
23 determine anew all questions arising before the local  
24 board of review which relate to the liability of the  
25 property to assessment or the amount thereof. All of  
26 the evidence shall be considered and there shall be  
27 no presumption as to the correctness of the valuation  
28 of assessment appealed from. The decision of the  
29 board member considering the appeal shall be the  
30 decision of the property assessment appeal board. The  
31 property assessment appeal board shall make issue a  
32 decision in each appeal filed with the board. ~~If the~~  
33 ~~appeal is considered by less than a majority of the~~  
34 ~~board, the determination made by that member shall be~~  
35 ~~forwarded to the full board for approval, rejection, or~~  
36 ~~modification. If the initial determination is rejected~~  
37 ~~by the board, it shall be returned for reconsideration~~  
38 ~~to the board member making the initial determination.~~  
39 ~~Any deliberation of the board regarding an initial~~  
40 ~~determination shall be confidential. The burden of~~  
41 proof for all appeals before the board shall be as  
42 stated in section 441.21, subsection 3.

43 Sec. 17. 2005 Iowa Acts, chapter 150, section 134,  
44 is amended to read as follows:

45 SEC. 134. FUTURE REPEAL.

46 1. The sections of this division of this Act  
47 amending sections 7E.6, 13.7, 428.4, 441.19, 441.35,  
48 441.38, 441.39, 441.43, 441.49, and 445.60, and  
49 enacting sections 421.1A and 441.37A, are repealed  
50 effective July 1, ~~2013~~ 2015.



1 2. The portion of the section of this division of  
2 this Act amending section 441.28 relating only to the  
3 property assessment appeal board is repealed effective  
4 July 1, ~~2013~~ 2015.

5 3. The repeals provided for in subsections 1 and  
6 2 shall include all subsequent amendments to such  
7 sections relating to the property assessment appeal  
8 board.

9 Sec. 18. EFFECTIVE UPON ENACTMENT. This Act, being  
10 deemed of immediate importance, takes effect upon  
11 enactment.

12 Sec. 19. APPLICABILITY. Except as otherwise  
13 provided in this Act, this Act applies to assessment  
14 years beginning on or after January 1, 2014.

15 Sec. 20. APPLICABILITY. The following provision  
16 of this Act applies to appointments to the property  
17 assessment appeal board on or after the effective date  
18 of this Act:

19 1. The section of this Act amending section 421.1A,  
20 subsection 2, paragraph "b".

21 Sec. 21. APPLICABILITY. The following provision of  
22 this Act applies to fiscal years beginning on or after  
23 July 1, 2013:

24 1. The section of this Act amending section 421.1A,  
25 subsection 6.

26 Sec. 22. APPLICABILITY. The section of this Act  
27 amending 2005 Iowa Acts, chapter 150, section 134,  
28 applies on or after the effective date of this Act.

29 Sec. 23. RETROACTIVE APPLICABILITY. The following  
30 provisions of this Act apply retroactively to January  
31 1, 2013, for assessment years beginning on or after  
32 that date:

33 1. The section of this Act amending section  
34 441.37A, subsection 2, paragraph "a".

35 2. The portion of the section of this Act amending  
36 section 441.37A, subsection 2, paragraph "b", that  
37 authorizes the property assessment appeal board to  
38 provide by rule for participation in hearings by  
39 telephone or other means of electronic communication.>

40 2. Title page, line 2, by striking <date and> and  
41 inserting <date, retroactive applicability, and other>

42 3. By renumbering, redesignating, and correcting  
43 internal references as necessary.

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COMMITTEE ON WAYS AND MEANS  
JOE BOLKCOM, CHAIRPERSON