

House File 651

H-1414

1 Amend House File 651 as follows:

2 1. By striking page 1, line 15, through page 3, line 13, and
3 inserting:

4 <Sec. _____. Section 441.37A, subsection 3, paragraph b, Code
5 2017, is amended to read as follows:

6 *b.* The decision of the board shall be considered the
7 final agency action for purposes of further appeal, except as
8 otherwise provided in [section 441.49](#). The decision shall be
9 final unless appealed to district court as provided in section
10 441.38. The levy of taxes on any assessment appealed to the
11 board shall not be delayed by any proceeding before the board,
12 and if the assessment appealed from is reduced by the decision
13 of the board, any taxes levied upon that portion of the
14 assessment reduced shall be abated or, if already paid, shall
15 be refunded. If the subject of an appeal is the application
16 of an equalization order, the property assessment appeal board
17 shall not order a reduction in assessment greater than the
18 amount that the assessment was increased due to application of
19 the equalization order. ~~Each~~ Except as provided in section
20 441.40A, each party to the appeal shall be responsible for the
21 costs of the appeal incurred by that party.

22 Sec. _____. NEW SECTION. **441.40A Reimbursement of owner or**
23 **taxpayer reasonable costs.**

24 1. *a.* If the amount of a property's assessment following
25 disposition of all protests or appeals for an assessment year
26 is less than the amount of the assessment specified on the
27 assessment roll provided to the owner or taxpayer under section
28 441.26, the office of assessor shall reimburse a percentage of
29 the property owner's or aggrieved taxpayer's reasonable costs
30 incurred in all such protests or appeals, excluding those costs
31 apportioned to the board of review or a taxing body pursuant to
32 section 441.40, if any, equal to the percentage by which the
33 assessment is reduced.

34 *b.* The property owner or aggrieved taxpayer may request
35 reimbursement from the office of assessor for such reasonable

1 costs on a form prescribed by the department of revenue. Upon
2 receipt of a reimbursement request under this section, such
3 reimbursement amounts shall be paid from the assessment expense
4 fund under section 441.16.

5 2. For purposes of this section, costs include but are not
6 limited to legal fees, appraisal fees, and witness fees.

7 3. The requirement to reimburse a percentage of a property
8 owner's or aggrieved taxpayer's reasonable costs shall not
9 apply to costs incurred by the property owner or aggrieved
10 taxpayer for the first assessment year beginning on or after
11 January 1, 2018, for which the owner or taxpayer protests or
12 appeals the assessment of the property and a reduction in the
13 assessment occurs as provided in subsection 1.>

14 2. By striking page 4, line 1, through page 6, line 25.

15 3. Title page, lines 1 and 2, by striking <assessments,
16 composition of conference boards,> and inserting <assessments>

17 4. By renumbering, redesignating, and correcting internal
18 references as necessary.

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