

House File 478

S-3360

1 Amend House File 478, as amended, passed, and reprinted by
2 the House, as follows:

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

5 <DIVISION I

6 PROPERTY ASSESSMENT APPEAL BOARD

7 Section 1. Section 441.37A, subsection 1, paragraph a, Code
8 2017, is amended to read as follows:

9 a. For the assessment year beginning January 1, 2007, and
10 all subsequent assessment years ~~beginning before January 1,~~
11 ~~2021,~~ appeals may be taken from the action of the board of
12 review with reference to protests of assessment, valuation, or
13 application of an equalization order to the property assessment
14 appeal board created in [section 421.1A](#). However, a property
15 owner or aggrieved taxpayer or an appellant described in
16 section 441.42 may bypass the property assessment appeal board
17 and appeal the decision of the local board of review to the
18 district court pursuant to [section 441.38](#).

19 Sec. 2. REPEAL. 2005 Iowa Acts, chapter 150, section 134,
20 as amended by 2013 Iowa Acts, chapter 123, section 62, and 2015
21 Iowa Acts, chapter 109, section 1, is repealed.

22 DIVISION II

23 PROTEST AND APPEAL BURDEN OF PROOF

24 Sec. 3. Section 441.21, subsection 3, paragraph b, Code
25 2017, is amended to read as follows:

26 b. (1) The For assessment years beginning before January
27 1, 2018, the burden of proof shall be upon any complainant
28 attacking such valuation as excessive, inadequate, inequitable,
29 or capricious; ~~however.~~ However, in protest or appeal
30 proceedings when the complainant offers competent evidence by
31 at least two disinterested witnesses that the market value of
32 the property is less than the market value determined by the
33 assessor, the burden of proof thereafter shall be upon the
34 officials or persons seeking to uphold such valuation to be
35 assessed.

1 the examination shall complete an application prior to the
2 administration of the examination. Evidence of successful
3 completion of the preliminary education requirements under
4 subsection 3A shall be included with the application.

5 Sec. 7. Section 441.5, Code 2017, is amended by adding the
6 following new subsection:

7 NEW SUBSECTION. 3A. The director of revenue shall
8 prescribe by rule preliminary education requirements, including
9 a preliminary course of study, that each individual must
10 successfully complete in order to be eligible to take the
11 examination. The course of study prescribed by the director of
12 revenue may include those subjects covered by the examination
13 and listed under subsection 2 and any other subjects or
14 courses the director of revenue deems relevant, including those
15 courses offered and standards established by the international
16 association of assessing officers.

17 Sec. 8. Section 441.9, Code 2017, is amended to read as
18 follows:

19 **441.9 Removal of assessor.**

20 The assessor may be removed by a majority vote of the
21 conference board, after charges of misconduct, nonfeasance,
22 malfeasance, or misfeasance in office shall have been
23 substantiated at a public hearing, if same is demanded by the
24 assessor by written notice served upon the chairperson of the
25 conference board. For purposes of this section, "misconduct"
26 includes but is not limited to knowingly engaging in assessment
27 methods, practices, or conduct that contravene any applicable
28 law, administrative rule, or order of any court or other
29 government authority.

30 Sec. 9. Section 441.10, Code 2017, is amended by adding the
31 following new subsection:

32 NEW SUBSECTION. 1A. The director of revenue shall prescribe
33 by rule deputy assessor preliminary education requirements,
34 including a preliminary course of study, that each individual
35 must successfully complete in order to be eligible to take the

1 deputy assessor examination. The course of study prescribed by
2 the director of revenue may include those subjects covered by
3 the examination and any other subjects or courses the director
4 of revenue deems relevant, including those courses offered
5 and standards established by the international association
6 of assessing officers. Evidence of successful completion of
7 the deputy assessor preliminary education requirements shall
8 be included with the application to take the deputy assessor
9 examination.

10 Sec. 10. ASSESSOR CONTINUING EDUCATION STUDY — REPORT.

11 1. The department of revenue shall study the current system
12 of continuing education for assessors and deputy assessors
13 under chapter 441 and make recommendations for changes.

14 2. The department of revenue shall prepare and file a report
15 detailing recommendations for changes to the current system of
16 assessor and deputy assessor continuing education requirements.
17 The report shall be filed by the department of revenue with
18 the chairpersons and ranking members of the ways and means
19 committees of the senate and the house of representatives and
20 with the legislative services agency by December 15, 2017.

21 Sec. 11. EFFECTIVE UPON ENACTMENT. The following provision
22 of this division of this Act, being deemed of immediate
23 importance, takes effect upon enactment:

24 1. The section of this division of this Act amending section
25 441.9.

26 Sec. 12. APPLICABILITY. The following provisions of this
27 division of this Act apply beginning January 1, 2018, for the
28 appointment of assessors and deputy assessors that are not
29 reappointments occurring on or after that date:

30 1. The section of this division of this Act amending section
31 441.5, subsection 3.

32 2. The section of this division of this Act enacting section
33 441.5, subsection 3A.

34 3. The section of this division of this Act enacting section
35 441.10, subsection 1A.

1 DIVISION IV

2 PROPERTY ASSESSMENT GROUNDS FOR PROTESTS AND APPEALS

3 Sec. 13. Section 441.30, subsections 1 and 2, Code 2017, are
4 amended to read as follows:

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

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

26 Sec. 14. Section 441.37, subsection 1, paragraph a,
27 unnumbered paragraph 1, Code 2017, is amended to read as
28 follows:

29 Any property owner or aggrieved taxpayer who is dissatisfied
30 with the owner's or taxpayer's assessment may file a protest
31 against such assessment with the board of review on or
32 after April 2, to and including April 30, of the year of the
33 assessment. In any county which has been declared to be a
34 disaster area by proper federal authorities after March 1 and
35 prior to May 20 of said year of assessment, the board of review

1 shall be authorized to remain in session until June 15 and the
2 time for filing a protest shall be extended to and include the
3 period from May 25 to June 5 of such year. The protest shall
4 be in writing on forms prescribed by the director of revenue
5 and, except as provided in subsection 3, signed by the one
6 protesting or by the protester's duly authorized agent. The
7 taxpayer may have an oral hearing on the protest if the request
8 for the oral hearing is made in writing at the time of filing
9 the protest. The protest must be confined to one or more of the
10 following grounds:

11 Sec. 15. Section 441.37, subsection 1, paragraph a,
12 subparagraph (1), Code 2017, is amended to read as follows:

13 ~~(1) For odd-numbered assessment years and for even-numbered~~
14 ~~assessment years for property that was reassessed in such~~
15 ~~even-numbered assessment year.~~

16 (a) (1) That said assessment is not equitable as compared
17 with assessments of other like property in the taxing district.
18 ~~When this ground is relied upon as the basis of a protest the~~
19 ~~legal description and assessments of a representative number of~~
20 ~~comparable properties, as described by the aggrieved taxpayer~~
21 ~~shall be listed on the protest, otherwise said protest shall~~
22 ~~not be considered on this ground.~~

23 (b) (2) That the property is assessed for more than the
24 value authorized by law. ~~When this ground is relied upon, the~~
25 ~~protesting party shall state the specific amount which the~~
26 ~~protesting party believes the property to be overassessed, and~~
27 ~~the amount which the party considers to be its actual value and~~
28 ~~fair assessment.~~

29 (c) (3) That the property is not assessable, is exempt
30 from taxes, or is misclassified and ~~stating the reasons for the~~
31 ~~protest.~~

32 (d) (4) That there is an error in the assessment and ~~state~~
33 ~~the specific alleged error. When this ground is relied upon,~~
34 ~~the error may include but is not limited to listing errors,~~
35 ~~clerical or mathematical errors, or other errors that result~~

1 ~~in an error in the assessment.~~

2 (e) (5) That there is fraud or misconduct in the assessment
3 which shall be specifically stated. For purposes of this
4 section, "misconduct" means the same as defined in section
5 441.9. If the local board of review, property assessment
6 appeal board, or district court decides in favor of the
7 property owner or aggrieved taxpayer and finds that there was
8 fraud or misconduct in the assessment, the property owner's or
9 aggrieved taxpayer's reasonable costs incurred in bringing the
10 protest or appeal shall be paid from the assessment expense
11 fund under section 441.16. For purposes of this section, costs
12 include but are not limited to legal fees, appraisal fees, and
13 witness fees.

14 Sec. 16. Section 441.37, subsection 1, paragraph a,
15 subparagraph (2), Code 2017, is amended by striking the
16 subparagraph.

17 Sec. 17. Section 441.37A, subsection 1, paragraph b, Code
18 2017, is amended to read as follows:

19 b. For an appeal to the property assessment appeal board to
20 be valid, written notice must be filed by the party appealing
21 the decision with the secretary of the property assessment
22 appeal board within twenty days after the date of adjournment
23 of the local board of review or May 31, whichever is later.
24 The written notice of appeal shall include a petition setting
25 forth the basis of the appeal and the relief sought. ~~No new~~
26 New grounds in addition to those set out in the protest to
27 the local board of review, as provided in [section 441.37](#), can
28 may be pleaded, ~~but~~ and additional evidence to sustain those
29 grounds set out in the protest to the local board of review
30 may be introduced. The assessor shall have the same right
31 to appeal to the assessment appeal board as an individual
32 taxpayer, public body, or other public officer as provided in
33 section 441.42. An appeal to the board is a contested case
34 under [chapter 17A](#).

35 Sec. 18. Section 441.38, subsection 1, Code 2017, is amended

1 to read as follows:

2 1. Appeals may be taken from the action of the local
3 board of review with reference to protests of assessment, to
4 the district court of the county in which the board holds
5 its sessions within twenty days after its adjournment or May
6 31, whichever date is later. Appeals may be taken from the
7 action of the property assessment appeal board to the district
8 court of the county where the property which is the subject of
9 the appeal is located within twenty days after the letter of
10 disposition of the appeal by the property assessment appeal
11 board is postmarked to the appellant. For appeals taken from
12 the local board of review directly to district court, new
13 grounds in addition to those set out in the protest to the
14 local board of review, as provided in section 441.37, may be
15 pleaded. ~~No~~ For appeals taken from the property assessment
16 appeal board to district court, new grounds in addition to
17 ~~those set out in the protest to the local board of review as~~
18 ~~provided in section 441.37, or in addition to those set out~~
19 ~~in the appeal to the property assessment appeal board, if~~
20 ~~applicable, can~~ shall not be pleaded. ~~Additional~~ For appeals
21 taken from the local board of review directly to district
22 court, additional evidence to sustain those grounds set out
23 in the protest to the local board of review may be introduced
24 ~~in an appeal from the local board of review to the district~~
25 ~~court.~~ However, no new evidence to sustain those grounds may
26 be introduced in an appeal from the property assessment appeal
27 board to the district court. The assessor shall have the
28 same right to appeal and in the same manner as an individual
29 taxpayer, public body, or other public officer as provided in
30 section 441.42. Appeals shall be taken by filing a written
31 notice of appeal with the clerk of district court. Filing
32 of the written notice of appeal shall preserve all rights of
33 appeal of the appellant.

34 Sec. 19. EFFECTIVE UPON ENACTMENT. The following
35 provisions of this division of this Act, being deemed of

1 immediate importance, take effect upon enactment:

2 1. The section of this division of this Act amending section
3 441.37A, subsection 1, paragraph "b".

4 2. The section of this division of this Act amending section
5 441.38, subsection 1.

6 Sec. 20. APPLICABILITY. Except for the provisions of this
7 division of this Act amending section 441.37A, subsection 1,
8 paragraph "b", and section 441.38, subsection 1, this division
9 of this Act applies to assessment years beginning on or after
10 January 1, 2018.

11 Sec. 21. RETROACTIVE APPLICABILITY. The following
12 provisions of this division of this Act apply retroactively to
13 January 1, 2017, for assessment years beginning on or after
14 that date:

15 1. The section of this division of this Act amending section
16 441.37A, subsection 1, paragraph "b".

17 2. The section of this division of this Act amending section
18 441.38, subsection 1.>

19 2. Title page, by striking lines 1 through 6 and inserting
20 <An Act relating to property tax assessments, local assessors,
21 and property assessment protests and appeals, and including
22 effective date, applicability, and retroactive applicability
23 provisions.>

RANDY FEENSTRA