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**SF 2059** – Property Tax Assessment, Electronic Delivery of Notices (LSB5439SV)  
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Fiscal Note Version – New

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### **Description**

[Senate File 2059](#) authorizes county assessors to deliver assessments, notices, and other information by electronic means if the recipient has requested electronic delivery. The Bill applies to assessments, notices, or other information on or after July 1, 2018.

### **Background**

Currently, county assessors are spending approximately \$0.55 per assessment notice sent by regular mail. If the Bill is enacted, assessors in counties that choose to offer electronic delivery would begin advertising its availability with the next round of assessment notices sent by regular mail.

### **Assumptions**

The following assumptions are made for purposes of this estimate:

- Electronic delivery of an assessment notice would reduce the cost to the county to \$0.15, a reduction of \$0.40.
- Electronic delivery would begin in some counties with the 2019 assessment notices.
- Approximately 5.0% of property owners would request electronic delivery in the first two years it becomes available. The number of owners requesting electronic delivery would increase by 5.0% annually in subsequent years.
- The startup costs for a county to offer electronic delivery would not exceed \$500.
- The Johnson County assessor currently mails approximately 30,000 assessment notices in odd-numbered years and 5,000 in even-numbered years.
- Based on the number of parcels in Polk County (176,721), it is estimated that 152,000 assessment notices would be mailed in odd-numbered years and 25,000 in even-numbered years.

### **Fiscal Impact**

The number of counties that would choose to offer electronic delivery is unknown. The number of property owners who would request electronic delivery, where available, is unknown.

Applying the assumptions to Johnson County, the number of assessment notices sent by regular mail would be reduced by 1,500 in FY 2019, producing a savings of \$600. The first-year savings would be offset by initial startup costs not exceeding \$500. In FY 2020, mailings would be reduced by 250, producing a savings of \$100.

Applying the assumptions to Polk County, the number of assessment notices sent by regular mail would be reduced by 7,600 in FY 2019, producing a savings of \$3,040 that would be offset by initial startup costs not exceeding \$500. In FY 2020, mailings would be reduced by 1,250, producing a savings of \$500.

In both examples, savings in FY 2021 and subsequent years would be expected to increase as more property owners request electronic delivery.

**Sources**

Iowa State Association of Counties  
Tom VanBuer, Johnson County Assessor  
Department of Revenue

/s/ Holly M. Lyons

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The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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