

**EIGHTY-FIFTH GENERAL ASSEMBLY
2014 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

FEBRUARY 6, 2014

HOUSE FILE 2108

H-8001

1 Amend House File 2108 as follows:

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

4 <Section 1. Section 441.23, Code 2014, is amended
5 to read as follows:

6 441.23 Notice of valuation.

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

23 Sec. 2. Section 441.26, subsection 2, Code 2014, is
24 amended to read as follows:

25 2. The notice in ~~1981~~ and each odd-numbered
26 year ~~thereafter~~ shall contain a statement that the
27 assessments are subject to equalization pursuant to
28 an order issued by the director of revenue, that the
29 county auditor shall give notice on or before October
30 ~~15~~ 8 by publication in an official newspaper of general
31 circulation to any class of property affected by the
32 equalization order, that the county auditor shall give
33 notice by mail postmarked on or before October 8 to
34 each property owner or taxpayer whose valuation has
35 been increased by the equalization order, and that the
36 board of review shall be in session from October 15 to
37 November ~~15~~ 30 to hear protests of affected property
38 owners or taxpayers whose valuations have been adjusted
39 by the equalization order.

40 Sec. 3. Section 441.35, subsection 2, Code 2014, is
41 amended to read as follows:

42 2. In any year after the year in which an
43 assessment has been made of all of the real estate
44 in any taxing district, the board of review shall
45 meet as provided in section 441.33, and where the
46 board finds the same has changed in value, the board
47 shall revalue and reassess any part or all of the
48 real estate contained in such taxing district, and in
49 such case, the board shall determine the actual value
50 as of January 1 of the year of the revaluation and

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1 reassessment and compute the taxable value thereof.
2 If the assessment of any such property is raised, or
3 any property is added to the tax list by the board,
4 the clerk shall give notice in the manner provided in
5 section 441.36. ~~However, if~~ If the assessment of all
6 property in any taxing district is ~~raised~~ revalued and
7 reassessed, the board ~~may~~ shall, in addition to notices
8 required to be provided in the manner specified in
9 section 441.36, instruct the clerk to give immediate
10 notice by one publication in one of the official
11 newspapers located in the taxing district, ~~and such~~
12 ~~published notice shall take the place of the mailed~~
13 ~~notice provided for in section 441.36, but all other~~
14 ~~provisions of that section shall apply.~~ The decision
15 of the board as to the foregoing matters shall be
16 subject to appeal to the property assessment appeal
17 board within the same time and in the same manner as
18 provided in section 441.37A and to the district court
19 within the same time and in the same manner as provided
20 in section 441.38.

21 Sec. 4. Section 441.37, subsection 3, Code 2014, is
22 amended to read as follows:

23 3. For assessment years beginning on or after
24 January 1, 2014, the board of review may allow property
25 owners or aggrieved taxpayers who are dissatisfied
26 with the owner's or taxpayer's assessment to file a
27 protest against such assessment by electronic means.
28 Electronic filing of assessment protests may be
29 authorized for the protest period that begins April
30 7, the protest period that begins October ~~15~~ 8, or
31 both. Except for the requirement that a protest be
32 signed, all other requirements of this section for an
33 assessment protest to the board of review shall apply
34 to a protest filed electronically. If electronic
35 filing is authorized by the local board of review, the
36 availability of electronic filing shall be clearly
37 indicated on the assessment roll notice provided
38 to the property owner or taxpayer and included in
39 both the published equalization order notice and the
40 equalization order notice mailed to the property owner
41 or taxpayer.

42 Sec. 5. Section 441.49, subsection 1, paragraph b,
43 Code 2014, is amended to read as follows:

44 b. However, an assessing jurisdiction may request
45 the director to permit the use of an alternative method
46 of applying the equalization order to the property
47 values in the assessing jurisdiction, provided that the
48 final valuation shall be equivalent to the director's
49 equalization order. The assessing jurisdiction
50 shall notify the county auditor of the request for

1 the use of an alternative method of applying the
2 equalization order and the director's disposition
3 of the request. The request to use an alternative
4 method of applying the equalization order, including
5 procedures for notifying affected property owners and
6 appealing valuation adjustments, shall be made within
7 ten days from the date the county auditor receives
8 the equalization order and the valuation adjustments,
9 and appeal procedures shall be completed by ~~November~~
10 ~~30~~ December 15 of the year of the equalization order.
11 Compliance with the provisions of section 441.21 is
12 sufficient grounds for the director to permit the use
13 of an alternative method of applying the equalization
14 order.

15 Sec. 6. Section 441.49, subsections 2 and 4, Code
16 2014, are amended to read as follows:

17 2. a. On or before October ~~15~~ 8 the county auditor
18 shall cause to be published in official newspapers of
19 general circulation the final equalization order. The
20 county auditor shall also notify each property owner
21 or taxpayer whose valuation has been increased by the
22 final equalization order by mail postmarked on or
23 before October 8. The publication and the individual
24 notice mailed to each affected property owner or
25 taxpayer shall include, in type larger than the
26 remainder of the publication or notice, the following
27 ~~statement~~ statements:

28 Assessed values are equalized by the department of
29 revenue every two years. Local taxing authorities
30 determine the final tax levies and may reduce property
31 tax rates to compensate for any increase in valuation
32 due to equalization. If you are not satisfied that
33 your assessment as adjusted by the equalization order
34 is correct, you may file a protest against such
35 assessment with the board of review on or after October
36 9, to and including October 31.

37 b. Failure to publish the equalization order or to
38 notify property owners or taxpayers of the equalization
39 order has no effect upon the validity of the orders.

40 4. The local board of review shall reconvene in
41 special session from October 15 to November ~~15~~ 30
42 for the purpose of hearing the protests of affected
43 property owners or taxpayers within the jurisdiction
44 of the board whose valuation of property if adjusted
45 pursuant to the equalization order issued by the
46 director of revenue will result in a greater value than
47 permitted under section 441.21. The board of review
48 shall accept protests only during the ~~first ten days~~
49 ~~following the date the local board of review reconvenes~~
50 period of time from October 9 to and including October

1 31. The board of review shall limit its review to
2 only the timely filed protests. The board of review
3 may adjust all or a part of the percentage increase
4 ordered by the director of revenue by adjusting the
5 actual value of the property under protest to one
6 hundred percent of actual value. Any adjustment so
7 determined by the board of review shall not exceed the
8 percentage increase provided for in the director's
9 equalization order. The determination of the board of
10 review on filed protests is final, subject to appeal
11 to the property assessment appeal board. A final
12 decision by the local board of review, or the property
13 assessment appeal board, if the local board's decision
14 is appealed, is subject to review by the director of
15 revenue for the purpose of determining whether the
16 board's actions substantially altered the equalization
17 order. In making the review, the director has all the
18 powers provided in chapter 421, and in exercising the
19 powers the director is not subject to chapter 17A.
20 Not later than fifteen days following the adjournment
21 of the board, the board of review shall submit to
22 the director of revenue, on forms prescribed by the
23 director, a report of all actions taken by the board of
24 review during this session.

25 Sec. 7. IMPLEMENTATION OF ACT. Section 25B.2,
26 subsection 3, shall not apply to this Act.

27 Sec. 8. APPLICABILITY. This Act applies to
28 assessment years beginning on or after January 1,
29 2015.>

30 2. Title page, line 3, by striking <order notices>
31 and inserting <order notices, modifying provisions
32 relating to property assessment protests,>

By BALTIMORE of Boone