

February 3, 1961.

House File 264

Tax Revision. By FISCHER of Greene, NADEN, HAGIE, RAPSON
and EVELAND (Lucken, Getting, Vance, Hansen and Walker).

Passed House, Date 4-3-61 Passed Senate, Date 4-14-61

Vote: Ayes 90 Nays 11 Vote: Ayes 36 Nays

Approved 4-19-61

A BILL FOR

An Act providing for supplemental returns and listings by owners of property subject to taxation in this state, and providing for the manner of use of such supplemental returns by assessors in the preparation of assessment rolls.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Chapter two hundred ninety-one (291), Acts of
2 the Fifty-eighth General Assembly, is hereby amended by in-
3 serting after section nineteen (19) thereof the following:
4 1. Supplemental and optional to the procedure for the
5 assessment of property by the assessor as provided in this
6 chapter, the assessor is hereby authorized to require from all
7 persons required to list their property for taxation as provided
8 by sections four hundred twenty-eight point one (428.1), four
9 hundred twenty-eight point two (428.2) and four hundred twenty-
10 eight point three (428.3), of the Code, a supplemental return
11 to be prescribed by the state tax commission upon which such
12 person shall list his property. Such supplemental return shall
13 be in substantially the same form as now prescribed by law for
14 the assessment rolls used in the listing of property by the
15 assessors, and the state tax commission may prescribe separate
16 supplemental forms for the listing of personal property, both
17 tangible and intangible. It shall be the duty of every person
18 required to list property for taxation to make a complete
19 listing of such property upon such supplemental forms and to

20 return the same to the assessor as promptly as possible. Such
21 return shall be verified over the signature of the person making
22 the return and the provisions of section twenty-five (25) of
23 this chapter shall apply to any person making such return. The
24 assessor shall make such supplemental return forms available
25 as soon as practicable after the first day of January of each
26 year. The assessor shall make such supplemental return forms
27 available to the taxpayer by mail, or at a designated place
28 within the taxing district.

29 2. Upon receipt of such supplemental return from any person
30 the assessor shall prepare a roll assisting such person as here-
31 inafter provided. In the preparation of such assessment roll the
32 assessor shall be guided not only by the information contained
33 in such supplemental roll, but by any other information he may
34 have or which may be obtained by him as prescribed by the law
35 relating to the assessment of property. The assessor shall not
36 be bound by any values as listed in such supplemental return,
37 and he may include in the assessment roll any property omitted
38 from the supplemental return which in the knowledge and belief
39 of the assessor should be listed as required by law by the person
40 making the supplemental return. Upon completion of such roll he
41 shall deliver to the person submitting such supplemental return
42 a copy of the assessment roll, either personally or by mail.

43 3. Any taxpayer aggrieved by the action of the assessor
44 in the preparation of an assessment roll upon which a supplemental
45 return has been made shall have the same rights and privileges
46 of appeal as provided by law in connection with the assessment
47 rolls prepared in entirety by the assessor, but no assessment
48 rolls prepared by the assessor after receiving a supplemental re-

49 turn shall be deemed insufficient or invalid because of the fact
50 that such assessment roll does not bear the signature of the
51 person assessed, and the signature of the person listing prop-
52 erty upon the supplemental return shall be deemed a signature
53 on the roll as prepared by the assessor.

54 4. The supplemental returns herein provided for shall be
55 preserved in the same manner as assessment rolls, but shall be
56 confidential to the assessor, board of review, or state tax
57 commission, and shall not be open to public inspection, but
58 any final assessment roll as made out by the assessor shall be
59 a public record, provided that such supplemental return shall
60 be available to counsel of either the person making the return
61 or of the public, in case any appeal is taken to the board of
62 review or to the court.

63 5. In the event of failure of any person required to list
64 property to make a supplemental return, as required herein, on
65 or before the fifteenth day of February of any year when such
66 listing is required, the assessor shall proceed in the listing
67 and assessment of his property as provided by this chapter, and
68 no person subject to taxation shall be relieved of his obligation
69 to list his property through failure to make a supplemental re-
70 turn as herein provided, and any roll prepared by the assessor
71 after receiving a supplemental return or when prepared in
72 accordance with other provisions of this chapter, shall be a
73 valid assessment.

74 6. The provisions of chapter two hundred ninety-one (291),
75 Acts of the Fifty-eighth General Assembly, relating to assess-
76 ment rolls shall be applicable to the preparation of rolls
77 upon which a supplemental return has been received, insofar as

78 they are not in conflict with the provision of this Act.

EXPLANATION OF HOUSE FILE 264

This bill provides for supplemental returns to be mailed to the owners of property for assessment purposes. Some assessors have been using this method of obtaining supplemental returns, and statistics in the counties where these supplemental forms have been filled out by the taxpayer show a substantial increase in the amount of taxable property listed; also, it has saved the taxpayers approximately 25 percent of the cost of operating the assessor's office. This bill will eliminate the necessity of having a field man call on each property owner at the time of assessment. The assessor would not be bound by any values as listed in the supplemental return because the county assessors are guided in valuation by the manual of valuations furnished to them by the state tax commission. The property owner still has the protection of an appeal to the board of review.