

JAN 21 1971

Place On Calendar

HOUSE FILE 87

By COMMITTEE ON COUNTY
GOVERNMENT
(Committee on County
Government)

Passed House, Date 1-25-71 Passed Senate, Date 1-26-71

Vote: Ayes 62 Nays 28 Vote: Ayes 48 Nays 0

Approved 2-5-71

A BILL FOR

1 An Act relating to notification of property owners regarding
2 assessment rolls.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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1 Section 1. Section four hundred forty-one point twenty-three
2 (441.23), Code 1971, is amended as follows:

3 441.23 NOTICE OF VALUATION. The if there has been an
4 increase or decrease in the valuation of the property, or
5 upon the written request of the person assessed, the assessor
6 shall, at the time of making the assessment, inform the person
7 assessed, in writing, of the valuation put upon his property,
8 and notify him, if he feels aggrieved, to appear before the
9 board of review and show why the assessment should be changed.

10 Sec. 2. Section four hundred forty-one point twenty-six
11 (441.26), Code 1971, is amended as follows:

12 441.26 ASSESSMENT ROLLS AND BOOKS. The director of revenue
13 shall each year prescribe the form of assessment roll to be
14 used by all assessors in assessing real and personal property,
15 including moneys and credits, in this state, also the form
16 of pages of the assessor's assessment book. Such assessment
17 rolls shall be in such form as will permit entering thereon,
18 separately, the names of all persons, partnerships, corpora-
19 tions, or associations assessed; shall contain a form of oath
20 or affirmation to be administered to each person assessed,
21 and shall also contain a notice in the following form:

22 "If you are not satisfied that the foregoing assessment
23 is correct, you may file a protest against such assessment
24 with the board of review on or after May 1, to and including
25 May 20, of the year of the assessment, such protest to be
26 confined to the grounds specified in section 441.37. Dated
27 day of, 19., County/City
28 Assessor."

29 Such assessment rolls shall be used in listing the property
30 and showing the values affixed to such property of all persons,
31 partnerships, corporations, or associations assessed, which
32 rolls shall be made in duplicate. Said duplicate roll shall
33 be signed by the assessor, detached from the original and
34 delivered to the person assessed if there has been an in-
35 crease or decrease in the valuation of the property, or upon

1 the written request of the person assessed. It shall be
2 lawful to combine the affidavit or form of oath or affirma-
3 tion with reference to real and personal property, and the
4 affidavit or form of oath or affirmation as to moneys and
5 credits, into one affidavit or form of oath or affirmation,
6 and only the one such affidavit or form of oath or affirma-
7 tion shall be sufficient on the assessment roll. The pages
8 of the assessor's assessment book shall contain columns ruled
9 and headed for the information required by this chapter and
10 that which the director of revenue may deem essential in the
11 equalization work of the director. The assessor shall return
12 all assessment rolls and any schedules therewith to the county
13 auditor, along with the completed assessment book, as provided
14 in this chapter, and the county auditor shall carefully keep
15 and preserve all such rolls, schedules and book for a period
16 of five years from the time of filing of the same in his
17 office.

18 EXPLANATION

19 This bill changes the law so that county assessors are
20 only required to send assessment rolls to a property owner
21 if there has been an increase or decrease in the valuation
22 of the property or upon the request of the property owner.
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