

MAY 15 1975

WAYS & MEANS CALENDAR

HOUSE FILE 885

By COMMITTEE ON WAYS AND MEANS

Substituted for S.F. 553

Passed House, Date 5-21-75 (1872) Passed Senate, Date 6-6-75 (1802)
Vote: Ayes 87 Nays 6 Vote: Ayes 41 Nays 0
Approved 6-16-75

A BILL FOR

1 An Act to exempt the equalization of property from the pro-
2 visions of the Iowa administrative procedure act.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section four hundred twenty-one point seventeen
2 (421.17), Code 1975, is amended by adding the following new
3 subsection:

4 NEW SUBSECTION. The provisions of sections seventeen
5 A point ten (17A.10) through seventeen A point eighteen
6 (17A.18) of the Code relating to contested cases shall not
7 apply to any matters involving the equalization of valuations
8 of classes of property as authorized by chapters four hundred
9 twenty-one (421) and four hundred forty-one (441) of the Code.
10 This exemption shall not apply to a hearing before the state
11 board of tax review.

12 EXPLANATION

13 Pursuant to chapters 421 and 441 of the Code, the depart-
14 ment of revenue has responsibility for assessing 118 jurisd-
15 dictions to equalize property values. When an order to adjust
16 the valuation of any kind or class of property is issued by
17 the director, the assessor jurisdiction has a right to request
18 a hearing before the director under section 441.48 of the
19 Code. Jurisdictions requesting a hearing are afforded the
20 opportunity to present data for review by the director. The
21 hearings must be conducted from no sooner than the tenth day
22 following the third Monday in September and must be completed
23 by the third Monday in October. If jurisdictions dispute
24 the director's order after the hearing, they may appeal to
25 the state board of tax review or the district court at which
26 time a record is made.

27 It is the department's belief that equalization hearings
28 fit within the definition of a "contested case" as defined
29 in the Iowa Administrative Procedure Act and would therefore
30 be governed by its provisions. This would require the
31 department to conduct an evidentiary hearing for each
32 jurisdiction requesting a hearing to make a record by the
33 parties and prepare findings of fact and conclusions of law
34 by the hearing officer which would make it impossible to
35 conduct these hearings within the present statutory time
36 limitations.

AN ACT
TO EXEMPT THE EQUALIZATION OF PROPERTY FROM THE PROVISIONS
OF THE IOWA ADMINISTRATIVE PROCEDURE ACT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section four hundred twenty-one point seventeen (421.17), Code 1975, is amended by adding the following new subsection:

NEW SUBSECTION. The provisions of sections seventeen A point ten (17A.10) through seventeen A point eighteen (17A.18) of the Code relating to contested cases shall not apply to any matters involving the equalization of valuations of classes of property as authorized by chapters four hundred twenty-one (421) and four hundred forty-one (441) of the Code. This exemption shall not apply to a hearing before the state board of tax review.

DALE M. COCHRAN
Speaker of the House

ARTHUR A. NEU
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 885, Sixty-sixth General Assembly.

DAVID L. WRAY
Chief Clerk of the House

Approved 6/16, 1975

ROBERT D. RAY
Governor