

FILED JAN 29 1975

Ways and Means 2-3

SENATE FILE 75

By COMMITTEE ON WAYS AND MEANS
(Committee on Ways and Means)

Passed Senate, Date 2-3-75 (p. 221) Passed House, Date 2-4-75 (p. 125)

Vote: Ayes 49 Nays 0 Vote: Ayes 90 Nays 0

Approved 2-28-75

A BILL FOR

1 An Act relating to the date for notification of changes in
2 valuation of property.

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-
2 three (441.23), Code 1975, is amended to read as follows:
3 441.23 NOTICE OF VALUATION. If there has been an increase
4 or decrease in the valuation of the property, or upon the
5 written request of the person assessed, the assessor shall,
6 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 The owners of real property shall be notified not later than
11 April ± fifteenth of any adjustment of the real property
12 assessment.

13 EXPLANATION

14 This bill requires taxpayers to be notified of changes
15 in the valuation of their property by April 15 rather than
16 April 1 in order to correlate with other sections in the
17 chapter which specify an April 15 date.

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SENATE FILE 75

AN ACT
RELATING TO THE DATE FOR NOTIFICATION OF CHANGES IN VALUATION OF PROPERTY.


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

Section 1. Section four hundred forty-one point twenty-three (441.23), Code 1975, is amended to read as follows:
441.23 NOTICE OF VALUATION. If there has been an increase or decrease in the valuation of the property, or upon the written request of the person assessed, the assessor shall, at the time of making the assessment, inform the person assessed, in writing, of the valuation put upon his property, and notify him, if he feels aggrieved, to appear before the board of review and show why the assessment should be changed. The owners of real property shall be notified not later than


ARTHUR A. NEW
President of the Senate

DALE M. COCHRAN
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 75, Sixty-sixth General Assembly.

Approved  , 1975

CLARK RASMUSSEN
Secretary of the Senate

ROBERT D. RAY
Governor