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FEB 25 1981

HOUSE FILE 572

BY COMMITTEE ON COUNTY GOVERNMENT

Place On Calendar

(Formerly Study Bill 133)

Passed House, Date 2-9-81 (p. 622) Passed Senate, Date _____

Vote: Ayes 25 Nays 0 Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the duties of the board of review.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HOUSE FILE 572

H-3220

1 Amend House File 572 as follows:
2 1. Page 1, by inserting after line 33 the following
3 new section:
4 "Sec. ____ Section 441.37, unnumbered paragraph
5 3, Code 1981, is amended to read as follows:
6 After the board of review has considered any protest
7 filed by a property owner or aggrieved taxpayer and
8 made final disposition of the protest, the board shall
9 give written notice to the property owner or aggrieved
10 taxpayer who filed the protest of the action taken
11 by the board of review on the protest. The written
12 notice to the property owner or aggrieved taxpayer
13 shall also specify the reasons for the action taken
14 by the board of review on the protest."
15 2. Renumber sections and correct internal
16 references as are necessary in accordance with this
17 amendment.

H-3220 FILED
MARCH 5, 1981
Adopted 3/9 (p. 622)

BY DAVITT of Warren
DANKER of Pottawattamic
DIEMER of Black Hawk

572

1 Section 1. Section 441.33, Code 1981, is amended to read
2 as follows:

3 441.33 SESSIONS OF BOARD OF REVIEW. The board of review
4 shall be in session from May 1 to May 31 each year and for
5 ~~such~~ an additional period as ~~may-be~~ required under section
6 441.37 and shall hold as many meetings as are necessary to
7 discharge its duties. On ~~June-1~~ May 31 in those years in
8 which a session has not been extended as required under section
9 441.37, ~~said~~ the board shall return all books, records and
10 papers to the assessor except undisposed of protests and
11 records pertaining ~~thereto~~ to those protests. If it has not
12 completed its work prior to ~~June-1~~ May 31, in those years
13 in which the session has not been extended under section
14 441.37 the director of revenue may authorize the board of
15 review to continue in session for ~~such~~ a period as ~~is~~ necessary
16 to complete its work, but ~~in-no-event-shall~~ the director of
17 revenue shall not approve a continuance extending beyond July
18 15. On ~~June-1~~ May 31 or on the final day of any extended
19 session required under section 441.37 or authorized by the
20 director of revenue ~~as-herein-provided~~ the board of review
21 shall be adjourned until May 1 of the following year. It
22 shall adopt its own rules of procedure, elect its own ~~chairman~~
23 chairperson from its membership, and keep minutes of its
24 meetings. The board shall appoint a clerk who may be a member
25 of ~~such~~ the board or any other qualified person, except the
26 assessor or any member of the assessor's staff. It may be
27 reconvened by the director of revenue. All undisposed protests
28 in its hands on July 15 shall be automatically overruled and
29 returned to the assessor together with its other records.

30 Within fifteen days following the adjournment of any regular
31 or special session, the board of review shall submit to the
32 director of revenue, on forms prescribed by the director,
33 a report of any actions taken during that session.

34 Sec. 2. Section 441.49, unnumbered paragraph 5, Code 1981,
35 is amended to read as follows:

1 The local board of review shall reconvene in special ses-
2 sion from October 15 to November 15 for the purpose of hearing
3 the protests of affected property owners or taxpayers within
4 the jurisdiction of the board whose valuation of property
5 if adjusted pursuant to the equalization order issued by the
6 director of revenue will result in a greater value than per-
7 mitted under section 441.21. The board of review shall ac-
8 cept protests only during the first ten days following the
9 date the local board of review reconvenes. The board of re-
10 view shall limit its review to only the timely filed protests.
11 The board of review may adjust all or a part of the percentage
12 increase ordered by the director of revenue by adjusting the
13 actual value of the property under protest to one hundred
14 percent of actual value. Any adjustment so determined by
15 the board of review shall not exceed the percentage increase
16 provided for in the director's equalization order. The deter-
17 mination of the board of review on filed protests is final,
18 subject to review by the director of revenue for the purpose
19 of determining whether the board's actions substantially al-
20 tered the equalization order. In making the review, the di-
21 rector has all the powers provided in chapter 421, and in
22 exercising the powers the director is not subject to chapter
23 17A. Not later than ~~ten~~ fifteen days following the adjourn-
24 ment of the board, the board of review shall submit to the
25 director of revenue, on forms prescribed by the director,
26 a report of all actions taken by the board of review during
27 this session.

28 EXPLANATION

29 The bill provides that when a session of the board of re-
30 view adjourns on May 31, it shall return all books, records,
31 and papers to the assessor. The bill also provides that the
32 board of review shall submit a report of all actions taken
33 by the board during the session to the director of revenue
34 not later than 15 days following the adjournment of the board.
35 This gives the board five additional days to prepare its re-
36 port. The bill takes effect July 1 following enactment.

County Government
Wells, Chairperson
Brown
Yenger

HOUSE FILE 572

BY COMMITTEE ON COUNTY GOVERNMENT

(As Amended and Passed by the House)

To Pass 3/25 (p. 962)

Passed House, Date 3-9-81 (p. 683) Passed Senate, Date 4-15-81 (p. 1281)

Vote: Ayes 95 Nays 0 Vote: Ayes 47 Nays 0

Approved June 19, 1981
Repassed Senate 5-12-81 (p. 1647)
45-0

A BILL FOR

1 An Act relating to the duties of the board of review.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SENATE AMENDMENT TO HOUSE FILE 572

H-3721

1 Amend House File 572, as amended, passed and
2 reprinted by the House, as follows:
3 1. Page 2, by inserting after line 8 the following
4 new section:
5 "Sec. ____ . Section 441.37, Code 1981, is amended
6 by inserting after subsection 5 the following new
7 unnumbered paragraph:
8 NEW UNNUMBERED PARAGRAPH. Upon the request of
9 the taxpayer prior to or at the hearing before the
10 board of review, the board shall visit the property
11 and view the property whose assessment is being
12 appealed by the taxpayer."
13 2. Renumber sections and correct internal
14 references as are necessary in accordance with this
15 amendment.

H-3721 FILED APRIL 21, 1981 RECEIVED FROM THE SENATE
House referred to committee 5/6/81 (p. 1702)
Senate received 5/12/81 (p. 1647)

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1 Section 1. Section 441.33, Code 1981, is amended to read
2 as follows:

3 441.33 SESSIONS OF BOARD OF REVIEW. The board of review
4 shall be in session from May 1 to May 31 each year and for
5 ~~such~~ an additional period as ~~may-be~~ required under section
6 441.37 and shall hold as many meetings as are necessary to
7 discharge its duties. On ~~June-1~~ May 31 in those years in
8 which a session has not been extended as required under section
9 441.37, ~~said~~ the board shall return all books, records and
10 papers to the assessor except undisposed of protests and
11 records pertaining ~~thereto~~ to those protests. If it has not
12 completed its work prior to ~~June-1~~ May 31, in those years
13 in which the session has not been extended under section
14 441.37 the director of revenue may authorize the board of
15 review to continue in session for ~~such~~ a period ~~as-is~~ necessary
16 to complete its work, but ~~in-no-event-shall~~ the director of
17 revenue shall not approve a continuance extending beyond July
18 15. On ~~June-1~~ May 31 or on the final day of any extended
19 session required under section 441.37 or authorized by the
20 director of revenue ~~as-herein-provided~~ the board of review
21 shall be adjourned until May 1 of the following year. It
22 shall adopt its own rules of procedure, elect its own ~~chairman~~
23 chairperson from its membership, and keep minutes of its
24 meetings. The board shall appoint a clerk who may be a member
25 of ~~such~~ the board or any other qualified person, except the
26 assessor or any member of the assessor's staff. It may be
27 reconvened by the director of revenue. All undisposed protests
28 in its hands on July 15 shall be automatically overruled and
29 returned to the assessor together with its other records.

30 Within fifteen days following the adjournment of any regular
31 or special session, the board of review shall submit to the
32 director of revenue, on forms prescribed by the director,
33 a report of any actions taken during that session.

34 Sec. 2. Section 441.37, unnumbered paragraph 3, Code 1981,
35 is amended to read as follows:

1 After the board of review has considered any protest filed
2 by a property owner or aggrieved taxpayer and made final
3 disposition of the protest, the board shall give written
4 notice to the property owner or aggrieved taxpayer who filed
5 the protest of the action taken by the board of review on
6 the protest. The written notice to the property owner or
7 aggrieved taxpayer shall also specify the reasons for the
8 action taken by the board of review on the protest.

9 Sec. 3. Section 441.49, unnumbered paragraph 5, Code 1981,
10 is amended to read as follows:

11 The local board of review shall reconvene in special ses-
12 sion from October 15 to November 15 for the purpose of hearing
13 the protests of affected property owners or taxpayers within
14 the jurisdiction of the board whose valuation of property
15 if adjusted pursuant to the equalization order issued by the
16 director of revenue will result in a greater value than per-
17 mitted under section 441.21. The board of review shall ac-
18 cept protests only during the first ten days following the
19 date the local board of review reconvenes. The board of re-
20 view shall limit its review to only the timely filed protests.
21 The board of review may adjust all or a part of the percentage
22 increase ordered by the director of revenue by adjusting the
23 actual value of the property under protest to one hundred
24 percent of actual value. Any adjustment so determined by
25 the board of review shall not exceed the percentage increase
26 provided for in the director's equalization order. The deter-
27 mination of the board of review on filed protests is final,
28 subject to review by the director of revenue for the purpose
29 of determining whether the board's actions substantially al-
30 tered the equalization order. In making the review, the di-
31 rector has all the powers provided in chapter 421, and in
32 exercising the powers the director is not subject to chapter
33 17A. Not later than ten fifteen days following the adjourn-
34 ment of the board, the board of review shall submit to the
35 director of revenue, on forms prescribed by the director,

1 a report of all actions taken by the board of review during
2 this session.

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HOUSE FILE 572

3-3474

1 Amend House File 572, as amended, passed and
2 reprinted by the House, as follows:

3 1. Page 1, by inserting after line 33 the following
4 new section:

5 "Sec. ____ . Section 441.35, subsection 2, unnumbered
6 paragraph 2, Code 1981, is amended to read as follows:

7 In any year after the year in which an assessment
8 has been made of all of the real estate in any taxing
9 district, it shall be the duty of the board of review
10 to meet as provided in section 441.33, and where it
11 finds the same has changed in value, to revalue and
12 reassess any part or all of the real estate contained
13 in such taxing district, and in such case, it shall
14 determine the actual value as of January 1 of the
15 year of the revaluation and reassessment and compute
16 the taxable value thereof, and any aggrieved taxpayer
17 may petition for a revaluation of his property, but
18 ~~no~~ a reduction or increase shall be made for prior
19 years only if the assessor made a mathematical or
20 assessment error. If the assessment of any such
21 property is raised, or any property is added to the
22 tax list by the board, the clerk shall give notice
23 in the manner provided in section 441.36, provided,
24 however, that if the assessment of all property in
25 any taxing district is raised the board may instruct
26 the clerk to give immediate notice by one publication
27 in one of the official newspapers located in the
28 taxing district, and such published notice shall take
29 the place of the mailed notice provided for in section
30 441.36, but all other provisions of said section shall
31 apply. The decision of the board as to the foregoing
32 matters shall be subject to appeal to the district
33 court within the same time and in the same manner
34 as provided in section 441.38."

35 2. Page 2, by inserting after line 8 the following
36 new section:

37 "Sec. ____ . Section 441.37, Code 1981, is amended
38 by inserting after subsection 5 the following new
39 unnumbered paragraph:

40 NEW UNNUMBERED PARAGRAPH. Upon the request of
41 the taxpayer prior to or at the hearing before the
42 board of review, the board shall visit the property
43 and view the property whose assessment is being
44 appealed by the taxpayer."

45 3. Renumber sections and correct internal
46 references as are necessary in accordance with this
47 amendment.

3-3474 FILED
APRIL 13, 1981

BY EDGAR H. HOLDEN

A- *oid 4/15 (p. 1280)*
B- *Adopted 4/15/81 (p. 1280)*

HOUSE FILE 572

AN ACT

RELATING TO THE DUTIES OF THE BOARD OF REVIEW.

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

Section 1. Section 441.33, Code 1981, is amended to read as follows:

441.33 SESSIONS OF BOARD OF REVIEW. The board of review shall be in session from May 1 to May 31 each year and for ~~such an~~ additional period as may be required under section 441.37 and shall hold as many meetings as are necessary to discharge its duties. On ~~June-1~~ May 31 in those years in which a session has not been extended as required under section 441.37, ~~said the~~ board shall return all books, records and papers to the assessor except undisposed of protests and records pertaining ~~thereto to those protests~~. If it has not completed its work prior to ~~June-1~~ May 31, in those years in which the session has not been extended under section 441.37 the director of revenue may authorize the board of review to continue in session for ~~such a~~ period as ~~is~~ necessary to complete its work, but ~~in-no-event-shall~~ the director of revenue shall not approve a continuance extending beyond July 15. On ~~June-1~~ May 31 or on the final day of any extended session required under section 441.37 or authorized by the director of revenue ~~as-herein-provided~~ the board of review shall be adjourned until May 1 of the following year. It shall adopt its own rules of procedure, elect its own ~~chairman~~ chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of ~~such the~~ board or any other qualified person, except the assessor or any member of the assessor's staff. It may be reconvened by the director of revenue. All undisposed protests in its hands on July 15 shall be automatically overruled and returned to the assessor together with its other records.

Within fifteen days following the adjournment of any regular or special session, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of any actions taken during that session.

Sec. 2. Section 441.37, unnumbered paragraph 3, Code 1981, is amended to read as follows:

After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest.

Sec. 3. Section 441.49, unnumbered paragraph 5, Code 1981, is amended to read as follows:

The local board of review shall reconvene in special session from October 15 to November 15 for the purpose of hearing the protests of affected property owners or taxpayers within the jurisdiction of the board whose valuation of property if adjusted pursuant to the equalization order issued by the director of revenue will result in a greater value than permitted under section 441.21. The board of review shall accept protests only during the first ten days following the date the local board of review reconvenes. The board of review shall limit its review to only the timely filed protests. The board of review may adjust all or a part of the percentage increase ordered by the director of revenue by adjusting the actual value of the property under protest to one hundred percent of actual value. Any adjustment so determined by the board of review shall not exceed the percentage increase provided for in the director's equalization order. The determination of the board of review on filed protests is final, subject to review by the director of revenue for the purpose of determining whether the board's actions substantially altered the equalization order. In making the review, the di-

rector has all the powers provided in chapter 421, and in exercising the powers the director is not subject to chapter 17A. Not later than ~~ten~~ fifteen days following the adjournment of the board, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of all actions taken by the board of review during this session.

DELWYN STROMER
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 572, Sixty-ninth General Assembly.

PAT H. HARPER
Chief Clerk of the House

Approved 6/19, 1981

ROBERT D. RAY
Governor