

Sen. Ways Means 4/30/85 B. Pass 2/27/86 (p. 494)

MAR 25 1985

HOUSE FILE 714

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

(Formerly House Study Bill 320)

Passed House, Date 4-25-85 (p. 184) Passed Senate, Date 3-6-86 (p. 595)

Vote: Ayes 91 Nays 0 Vote: Ayes 45 Nays 0

Approved March 20, 1985

A BILL FOR

1 An Act relating to the filing of a protest because of a clerical
2 or mathematical error having been made in the assessment of
3 a person's property.

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

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HF 714

1 Section 1. Section 441.37, Code 1985, is amended by adding
2 the following new unnumbered paragraphs:

3 NEW UNNUMBERED PARAGRAPH. A property owner or aggrieved
4 taxpayer who finds that a clerical or mathematical error has
5 been made in the assessment of the owner's or taxpayer's
6 property may file a protest against that assessment in the
7 same manner as provided in this section, except that the
8 protest may be filed for previous years. The board may
9 correct clerical or mathematical errors for any assessment
10 year in which the taxes have not been fully paid or otherwise
11 legally discharged.

12 NEW UNNUMBERED PARAGRAPH. Upon the determination of the
13 board that a clerical or mathematical error has been made the
14 board shall take appropriate action to correct the error and
15 notify the county auditor of the change in the assessment as a
16 result of the error and the county auditor shall make the
17 correction in the assessment and the tax list in the same
18 manner as provided in section 443.6.

19 NEW UNNUMBERED PARAGRAPH. The board shall not correct an
20 error resulting from a property owner's or taxpayer's
21 inaccuracy in reporting or failure to comply with section
22 441.19.

23 EXPLANATION

24 The bill provides that an owner or taxpayer may file a
25 protest with the board of review against the assessment on
26 property based upon a clerical or mathematical error. This
27 protest may be filed for such errors made in previous
28 assessment years. The board of review upon determination of
29 the existence of an error shall order the correction of the
30 error provided the taxes have not been fully paid or otherwise
31 legally discharged.

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HSB 320

Study Bill 320

WAYS AND MEANS

Ways and Means: Tabor, Chair; Bennett and Chapman.

HF
now 714

HOUSE FILE 714
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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9 correct clerical or mathematical errors for any assessment
10 year in which the taxes have not been fully paid or otherwise
11 legally discharged.

12 NEW UNNUMBERED PARAGRAPH. Upon the determination of the
13 board that a clerical or mathematical error has been made the
14 board shall take appropriate action to correct the error and
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16 result of the error and the county auditor shall make the
17 correction in the assessment and the tax list in the same
18 manner as provided in section 443.6.

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23 EXPLANATION

24 The bill provides that an owner or taxpayer may file a
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NEW UNNUMBERED PARAGRAPH. The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

HOUSE FILE 714

AN ACT

RELATING TO THE FILING OF A PROTEST BECAUSE OF A CLERICAL OR MATHEMATICAL ERROR HAVING BEEN MADE IN THE ASSESSMENT OF A PERSON'S PROPERTY.

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

Section 1. Section 441.37, Code 1985, is amended by adding the following new unnumbered paragraphs:

NEW UNNUMBERED PARAGRAPH. A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

NEW UNNUMBERED PARAGRAPH. Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 714, Seventy-first General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved March 20, 1986

TERRY E. BRANSTAD
Governor