

Sen. Ways & Means 4/16 Do Pass 4/16 (p. 1746)

APR 14 1988

WAYS & MEANS CALENDAR

HOUSE FILE 2476

BY COMMITTEE ON WAYS AND MEANS

(Formerly House Study Bill 697)

Passed House, Date 4/15/88 (p. 2083) Passed Senate, Date 4/16/88 (p. 1746)

Vote: Ayes 88 Nays 0 Vote: Ayes 45 Nays 0

Approved May 14, 1988

A BILL FOR

1 An Act relating to administrative procedures to challenge the
2 identification, classification, and exemption of property for
3 taxation purposes.

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

HOUSE FILE 2476

H-6522

1 Amend House File 2476 as follows:
2 1. Page 1, by striking lines 21 through 24 and
3 inserting the following: "directive from which the
4 appeal is taken."

By DODERER of Johnson
CHAPMAN of Linn

H-6522 FILED APRIL 15, 1988
ADOPTED (p. 2083)

1 Amend House File 2476 as follows:
2 1. Page 1, by inserting after line 21 the
3 following:
4 "Sec. 10. Section 441.21, subsection 1, paragraph
5 g, Code 1987, is amended to read as follows:
6 g. Notwithstanding any other provision of this
7 section, the actual value of any property shall not
8 exceed its fair and reasonable market value and shall
9 not exceed the cost approach of appraisal for property
10 taxed pursuant to section 427A.1, except for property
11 taxed pursuant to section 427A.1, subsection 1,
12 paragraph "h", if all costs incurred in the
13 acquisition and installation of such property are
14 fully and completely disclosed by the property owner
15 to the assessor, except agricultural property which
16 shall be valued exclusively as provided in paragraph
17 "e" of this subsection."
18 2. Page 1, by inserting after line 26 the
19 following:
20 "Sec. ____ . Section 10 of this Act is effective
21 upon enactment and applies to assessments made on or
22 after January 1, 1988."

HF

S-6106

Filed April 16, 1988 (p. 1746) OUT OF ORDER BY JAMES RIORDAN

1 Section 1. Section 421.1, subsection 4, unnumbered
2 paragraph 1, Code Supplement 1987, is amended to read as
3 follows:

4 Advise and counsel with the director of revenue and finance
5 concerning the tax laws and the rules adopted pursuant to the
6 law; and, upon its own motion or upon appeal by any affected
7 taxpayer, review the record evidence and the decisions of, and
8 any orders or directive issued by, the director of revenue and
9 finance for the identification of taxable property,
10 classification of property as real or personal, or for
11 assessment and collection of taxes by the department, or an
12 order to reassess or to raise assessments to any local
13 assessor and shall affirm, modify, reverse, or remand them
14 within sixty days from the date the case is submitted to the
15 board for decision. For an appeal to the board to be valid,
16 written notice must be given to the department within thirty
17 days of the rendering of the decision, order, or directive
18 from which the appeal is taken. The director shall certify to
19 the board the record, documents, reports, audits, and all
20 other information pertinent to the decision, order, or
21 directive from which the appeal is taken. The burden of proof
22 allocation in the appeal shall be the same as provided for
23 protest or appeal proceedings from assessments by assessors in
24 section 441.21, subsection 3.

25 Sec. 2. Section 441.37, subsection 1, paragraph c, Code
26 1987, is amended to read as follows:

27 c. That the property is not assessable, is exempt from
28 taxes, or is misclassified and stating the reasons therefor
29 for the protest.

30

EXPLANATION

31 The bill provides that administrative procedures must be
32 followed for questions relating to the identification of
33 taxable property and the classification of taxable property as
34 real or personal when the property is centrally assessed.
35 Local administrative procedures also must be followed when

1 these questions are raised.

2 SIMILAR TO HSB 697 (LSB 8181HC)

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LSB 8181HV 72
mg/cf/24

HSB 697

WAYS AND MEANS

House Study Bill 697

Ways and Means (Title of Bill, Packer and Signist)

HOUSE FILE

2476

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL)

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

A BILL FOR

1 An Act relating to administrative procedures to challenge the
2 identification, classification, and exemption of property for
3 taxation purposes.

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

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8 any orders or directive issued by, the director of revenue and
9 finance for the identification of taxable property,
10 classification of property as real or personal, or for
11 assessment and collection of taxes by the department, or an
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17 days of the rendering of the decision, order, or directive
18 from which the appeal is taken. The director shall certify to
19 the board the record, documents, reports, audits, and all
20 other information pertinent to the decision, order, or
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22 Sec. 2. Section 441.37, subsection 1, paragraph c, Code
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25 taxes, or is misclassified and stating the reasons therefor
26 for the protest.

27 EXPLANATION

28 The bill provides that administrative procedures must be
29 followed for questions relating to the identification of
30 taxable property and the classification of taxable property as
31 real or personal when the property is centrally assessed.
32 Local administrative procedures also must be followed when
33 these questions are raised.

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HOUSE FILE 2476

AN ACT

RELATING TO ADMINISTRATIVE PROCEDURES TO CHALLENGE THE IDENTIFICATION, CLASSIFICATION, AND EXEMPTION OF PROPERTY FOR TAXATION PURPOSES.

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

Section 1. Section 421.1, subsection 4, unnumbered paragraph 1, Code Supplement 1987, is amended to read as follows:

Advise and counsel with the director of revenue and finance concerning the tax laws and the rules adopted pursuant to the law; and, upon its own motion or upon appeal by any affected taxpayer, review the record evidence and the decisions of, and any orders or directive issued by, the director of revenue and finance for the identification of taxable property, classification of property as real or personal, or for assessment and collection of taxes by the department, or an order to reassess or to raise assessments to any local assessor and shall affirm, modify, reverse, or remand them within sixty days from the date the case is submitted to the board for decision. For an appeal to the board to be valid, written notice must be given to the department within thirty days of the rendering of the decision, order, or directive from which the appeal is taken. The director shall certify to the board the record, documents, reports, audits, and all other information pertinent to the decision, order, or directive from which the appeal is taken.

Sec. 2. Section 441.37, subsection 1, paragraph c, Code 1987, is amended to read as follows:

c. That the property is not assessable, is exempt from taxes, or is misclassified and stating the reasons therefor for the protest.

DONALD D. AVENSON
Speaker of the House

JO ANN ZIMMERMAN
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2476, Seventy-second General Assembly.

Approved May 14, 1988

JOSEPH O'HERN
Chief Clerk of the House

TERRY E. BRANSTAD
Governor

HF 2476