

House File 374

WAYS AND MEANS: Dieleman, Chair; Readinger and Boswell

FEB 27 1987

WAYS & MEANS CALENDAR

HOUSE FILE 374

BY COMMITTEE ON WAYS AND MEANS

(Formerly House Study Bill 4)

Passed ^{House} Senate, Date 3-4-86 (p. 519)

Passed ^{Senate} House, Date 4-20-87 (p. 1384)

Vote: Ayes 53 Nays 44

Vote: Ayes 47 Nays 0

Approved June 4, 1987

A BILL FOR

1 An Act relating to eligibility for a mobile home reduced tax
 2 rate, a military service property tax exemption, the filing of
 3 late claims for a homestead tax credit and military service
 4 property tax exemption, an exemption from the real estate
 5 transfer tax, continuing education for assessors and deputy
 6 assessors, the length of board of review sessions, and appeal
 7 rights.

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

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HF 374

1 Section 1. Section 135D.22, subsection 2, unnumbered
2 paragraph 1, Code 1987, is amended to read as follows:

3 2. If the owner of the mobile home is an Iowa resident,
4 was totally disabled, as defined in section 425.17, subsection
5 6 on or before December 31 of the base year, is a surviving
6 spouse having attained the age of fifty-five years on or
7 before December 31 of the base year or has attained the age of
8 sixty-five years on or before December 31 of the base year and
9 has an income when included with that of a spouse which is
10 less than five thousand dollars per year, no semiannual tax
11 shall be imposed on the mobile home. If the income is five
12 thousand dollars or more but less than twelve thousand
13 dollars, the semiannual tax shall be computed as follows:

14 Sec. 2. Section 425.2, Code 1987, is amended by adding the
15 following new unnumbered paragraph:

16 NEW UNNUMBERED PARAGRAPH. The failure of a person to file
17 a claim under this section on or before July 1 of the year for
18 which the person is first claiming the credit or to have the
19 evidence of ownership recorded in the office of the county
20 recorder does not disqualify the claim if the person claiming
21 the credit or through whom the credit is claimed is otherwise
22 qualified. The belated claim shall be filed with the
23 appropriate assessor on or before December 31 of the following
24 calendar year and, if approved by the board of supervisors,
25 the county treasurer shall file an amended certificate of
26 homestead tax credits with the director of revenue and finance
27 pursuant to section 425.4.

28 Sec. 3. Section 427.5, unnumbered paragraphs 1 and 5, Code
29 1987, are amended to read as follows:

30 A person named in section 427.3, who is a resident of and
31 domiciled in the state of Iowa, shall receive a reduction
32 equal to the exemption, to be made from any property owned by
33 the person and so designated by proceeding as hereafter
34 provided in the section. ~~In-order-to~~ To be eligible to
35 receive the exemption the person claiming it shall have had

1 recorded in the office of the county recorder of the county in
2 which is located the property designated for the exemption,
3 evidence of property ownership and the military certificate of
4 satisfactory service, order transferring to inactive status,
5 reserve, retirement, or order of separation from service, or
6 honorable discharge or a copy of any of these documents of the
7 person claiming or through whom is claimed the exemption. If
8 ~~the evidence of satisfactory service, separation, retirement,~~
9 ~~furlough to reserve, inactive status, or honorable discharge~~
10 ~~is lost the claimant may record in lieu thereof a certified~~
11 copy:

12 The failure of a person to file a claim under this section
13 before July 1 of the year for which the person is first
14 claiming the exemption or to have the evidence of property
15 ownership and satisfactory service, separation, retirement,
16 furlough to reserve, inactive status, or honorable discharge
17 recorded in the office of the county recorder does not
18 disqualify the claim if the person claiming the exemption or
19 through whom the exemption is claimed is otherwise qualified.
20 The belated claim shall be filed with the appropriate assessor
21 on or before the succeeding July 1 or December 31 of the
22 following calendar year and, if approved by the board of
23 supervisors, the county treasurer shall file an amended
24 certificate of military service tax credits with the director
25 of revenue ~~before the director certifies the total credits~~
26 ~~claimed by each county to the state comptroller as provided in~~
27 pursuant to section 426A.4 426A.3.

28 Sec. 4. Section 428A.1, unnumbered paragraph 2, Code 1987,
29 is amended to read as follows:

30 ~~At the time~~ When each deed, instrument, or writing by which
31 any real property in this state is granted, assigned,
32 transferred, or otherwise conveyed is presented for recording
33 to the county recorder, a declaration of value signed by at
34 least one of the sellers or one of the buyers or their agents
35 shall be submitted to the county recorder. A declaration of

1 value is not required for those instruments described in
2 section 428A.2, subsections 2 to 13 and 16 to 18 19, or if a
3 transfer is the result of acquisition of lands, whether by
4 contract or condemnation, for public purposes through an
5 exercise of the power of eminent domain. The declaration of
6 value shall state the full consideration paid for the real
7 property transferred. If agricultural land, as defined in
8 section 172C.1, is purchased by a corporation, limited
9 partnership, trust, alien or nonresident alien, the
10 declaration of value shall include the name and address of the
11 buyer, the name and address of the seller, a legal description
12 of the agricultural land, and identify the buyer as a
13 corporation, limited partnership, trust, alien, or nonresident
14 alien. The county recorder shall not record the declaration
15 of value, but shall enter on the declaration of value
16 information the director of revenue and finance requires for
17 the production of the sales/assessment ratio study and
18 transmit all declarations of value to the city or county
19 assessor in whose jurisdiction the property is located. The
20 city or county assessor shall enter on the declaration of
21 value the information the director of revenue and finance
22 requires for the production of the sales/assessment ratio
23 study and transmit one copy of each declaration of value to
24 the director of revenue and finance, at times as directed by
25 the director of revenue and finance. The assessor shall
26 retain one copy of each declaration of value for three years
27 from December 31 of the year in which the transfer of realty
28 for which the declaration was filed took place. The director
29 of revenue and finance shall, upon receipt of the information
30 required to be filed under this chapter by the city or county
31 assessor, send to the office of the secretary of state that
32 part of the declaration of value which identifies a
33 corporation, limited partnership, trust, alien, or nonresident
34 alien as a purchaser of agricultural land as defined in
35 section 172C.1.

1 Sec. 5. Section 428A.2, Code 1987, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 19. Deeds executed by public officials in
4 the performance of their official duties.

5 Sec. 6. Section 441.8, unnumbered paragraphs 4 and 5, Code
6 1987, are amended to read as follows:

7 The director of revenue and finance shall establish,
8 designate, or approve courses, workshops, seminars, or
9 symposiums to be offered as part of the continuing education
10 program, the content of these courses, workshops, seminars, or
11 symposiums and the number of hours of classroom instruction
12 for each. The director of revenue and finance may provide
13 that no more than thirty hours of tested credit may be
14 received for the submission of a narrative appraisal approved
15 by a professional appraisal society designated by the
16 director. At least once each year the director of revenue and
17 finance shall evaluate the continuing education program and
18 make necessary changes in the program.

19 Upon the successful completion of courses, workshops,
20 seminars, a narrative appraisal or symposiums contained in the
21 program of continuing education, as demonstrated by attendance
22 at sessions of the courses, workshops, seminars or symposiums
23 and, in the case of a course designated by the director of
24 revenue and finance, attaining a grade of at least seventy
25 percent on an examination administered at the conclusion of
26 the course, or the submission of proof that a narrative
27 appraisal has been approved by a professional appraisal
28 society designated by the director of revenue and finance the
29 assessor or deputy assessor shall receive credit equal to the
30 number of hours of classroom instruction contained in those
31 courses, workshops, seminars, or symposiums or the number of
32 hours of credit specified by the director of revenue and
33 finance for a narrative appraisal. An assessor or deputy
34 assessor shall not be allowed to obtain credit for a course,
35 workshop, seminar, or symposium for which the assessor or

1 deputy assessor has previously received credit during the
2 current term or appointment except for those courses,
3 workshops, seminars, or symposiums designated by the
4 commission director of revenue and finance. Only one
5 narrative appraisal may be approved for credit during the
6 assessor's or deputy assessor's current term or appointment
7 and credit shall not be allowed for a narrative appraisal
8 approved by a professional appraisal society prior to the
9 beginning of the assessor's or deputy assessor's current term
10 or appointment. The examinations shall be confidential,
11 except that the director of revenue and finance and persons
12 designated by the director may have access to the
13 examinations.

14 Sec. 7. Section 441.33, Code 1987, is amended to read as
15 follows:

16 441.33 SESSIONS OF BOARD OF REVIEW.

17 The board of review shall be in session from May 1 to
18 through the period of time necessary to act on all protests
19 filed under section 441.37 but not later than May 31 each year
20 and for an additional period as required under section 441.37
21 and shall hold as many meetings as are necessary to discharge
22 its duties. On or before May 31 in those years in which a
23 session has not been extended as required under section
24 441.37, the board shall return all books, records and papers
25 to the assessor except undisposed of protests and records
26 pertaining to those protests. If it has not completed its
27 work ~~prior to~~ by May 31, in those years in which the session
28 has not been extended under section 441.37, the director of
29 revenue and finance may authorize the board of review to
30 continue in session for a period necessary to complete its
31 work, but the director of revenue and finance shall not
32 approve a continuance extending beyond July 15. On or before
33 May 31 or on the final day of any extended session required
34 under section 441.37 or authorized by the director of revenue
35 and finance, the board of review shall ~~be adjourned~~ adjourn

1 until May 1 of the following year. It shall adopt its own
2 rules of procedure, elect its own chairperson from its
3 membership, and keep minutes of its meetings. The board shall
4 appoint a clerk who may be a member of the board or any other
5 qualified person, except the assessor or any member of the
6 assessor's staff. It may be reconvened by the director of
7 revenue and finance. All undisposed protests in its hands on
8 July 15 shall be automatically overruled and returned to the
9 assessor together with its other records.

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

15 Sec. 8. Section 441.38, Code 1987, is amended to read as
16 follows:

17 441.38 APPEAL TO DISTRICT COURT.

18 Appeals may be taken from the action of the board of review
19 with reference to protests of assessment, to the district
20 court of the county in which such the board holds its sessions
21 within twenty days after its adjournment or May 31, whichever
22 date is later. No new grounds in addition to those set out in
23 the protest to the board of review as provided in section
24 441.37 can be pleaded, but additional evidence to sustain said
25 those grounds may be introduced. The assessor shall have the
26 same right to appeal and in the same manner as an individual
27 taxpayer, public body or other public officer as provided in
28 section 441.42. Appeals shall be taken by a written notice to
29 that effect to the chairperson or presiding officer of the
30 board of review and served as an original notice.

31

EXPLANATION

32 The bill requires an elderly or disabled mobile home
33 reduced tax rate claimant to be an Iowa resident, extends the
34 period of time for filing claims for the homestead property
35 tax credit and military service property tax exemption, and

1 requires that evidence of property ownership be recorded by a
2 military service property tax exemption claimant. The bill
3 also exempts property sold at a sheriff's sale from
4 declaration of value filing requirements and clarifies that
5 these sales are exempt from the real estate transfer tax. The
6 bill permits assessors and deputy assessors to receive tested
7 credit under the continuing education program for the
8 completion of a narrative appraisal. The bill further limits
9 the period of time boards of review are required to be in
10 session and provides a time frame within which actions of the
11 board of review may be appealed to district court.

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HOUSE FILE 374

-3135

Amend House File 374 as follows:

1. Page 1, line 6, by striking the word "having" and inserting the words "having or an unmarried person who has been granted a dissolution of marriage under chapter 598 or has been granted a divorce or dissolution of marriage recognized in this state and the surviving spouse or the unmarried person has".

2. Page 1, by inserting after line 27 the following:

"Sec. 20. Section 425.17, subsections 5 and 9, Code 1987, are amended to read as follows:

5. "Claimant" means a person filing a claim for credit or reimbursement under this division who has attained the age of sixty-five years on or before December 31 of the base year, or who is a surviving spouse having or an unmarried person who has been granted a dissolution of marriage under chapter 598 or has been granted a divorce or dissolution of marriage recognized in this state and the surviving spouse or the unmarried person has attained the age of fifty-five years on or before December 31 of the base year, or who is totally disabled and was totally disabled on or before December 31 of the base year, and was domiciled in this state during the entire base year and is domiciled in this state at the time the claim is filed or at the time of the person's death in the case of a claim filed by the executor or administrator of the claimant's estate. "Claimant" includes a vendee in possession under a contract for deed and may include one or more joint tenants or tenants in common. In the case of a claim for rent constituting property taxes paid, the claimant shall have rented the property during any part of the base year. If a homestead is occupied by two or more persons, and more than one person is able to qualify as a claimant, the persons may determine among them who will be the claimant. If they are unable to agree, the matter shall be referred to the director of revenue and finance not later than October 31 of each year and the director's decision ~~shall be~~ is final.

9. "Property taxes due" means property taxes including any special assessments, but exclusive of delinquent interest and charges for services, due on a claimant's homestead in this state, but includes only property taxes for which the claimant is liable and which will actually be paid by the claimant. However, if the claimant is a person whose property taxes have been suspended under sections 427.8 and 427.9, "property taxes due" means property taxes including any special assessments, but exclusive of delinquent

1 interest and charges for services, due on a claimant's
 2 homestead in this state, but includes only property
 3 taxes for which the claimant is liable and which would
 4 have to be paid by the claimant if the payment of the
 5 taxes have ~~has~~ not been suspended pursuant to sections
 6 427.8 and 427.9. "Property taxes due" shall be
 7 computed ~~with~~ without a deduction for any credit
 8 under this division or for any homestead credit
 9 allowed under section 425.1. Each claim shall be
 10 based upon the taxes due during the fiscal year next
 11 following the base year. If a homestead is owned by
 12 two or more persons as joint tenants or tenants in
 13 common, and one or more of the persons are not a
 14 ~~member~~ members of the claimant's household, "property
 15 taxes due" is that part of property taxes due on the
 16 homestead which equals the ownership percentage of the
 17 claimant and the claimant's household. The county
 18 treasurer shall include with the tax receipt a
 19 statement that if the owner of the property is sixty-
 20 five years of age or over or is totally disabled, or
 21 is a surviving spouse ~~of such person who~~ or an
 22 unmarried person who has been granted a dissolution of
 23 marriage under chapter 598 or has been granted a
 24 divorce or dissolution of marriage recognized in this
 25 state and the surviving spouse or the unmarried person
 26 is over fifty-five years of age, the person may be
 27 eligible for the credit allowed under this division.
 28 If a homestead is an integral part of a farm, the
 29 claimant may use the total property taxes due for the
 30 larger unit. If a homestead is an integral part of a
 31 multidwelling or multipurpose building the property
 32 taxes due for the purpose of this subsection shall be
 33 prorated to reflect the portion which the value of the
 34 property that the household occupies as its homestead
 35 is to the value of the entire structure. For purposes
 36 of this subsection, "unit" refers to that parcel of
 37 property covered by a single tax statement of which
 38 the homestead is a part."

39 3. Page 6, by inserting after line 30 the
 40 following:

41 "Sec. ____ . Sections 1 and 20 of this Act take
 42 effect January 1 following enactment."

43 4. Amend the title, line 7, by inserting after
 44 the word "rights" the following: "and providing an
 45 effective date".

46 5. Renumber sections and correct internal
 47 references as necessary in accordance with this
 48 amendment.

H-3135 FILED MARCH 3, 1987 BY VAN CAMP of Scott

Ruled not germane 3/4/87 (p 518)

HOUSE FILE 374

H-3138

1 Amend House File 374 as follows:

2 1. By striking page 5, line 14 through page 6,
 3 line 30.

H-3138 FILED MARCH 3, 1987 BY SWARTZ of Marshall

H/D 3/4 (p 518)

[Handwritten initials]

SENATE/HOUSE FILE _____
BY (PREFILED DEPARTMENT OF REVENUE
AND FINANCE BILL)

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

A BILL FOR

1 An Act relating to eligibility for a mobile home reduced tax
2 rate, a military service property tax exemption, the filing of
3 late claims for a homestead tax credit and military service
4 property tax exemption, an exemption from the real estate
5 transfer tax, continuing education for assessors and deputy
6 assessors, the length of board of review sessions, and appeal
7 rights.

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

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SUB COMMITTEE ASSIGNMENTS
[Handwritten signature]
COMMITTEE: *Ways + means*
1-29-87

1 Section 1. Section 135D.22, subsection 2, unnumbered
2 paragraph 1, Code 1987, is amended to read as follows:

3 2. If the owner of the mobile home is an Iowa resident,
4 was totally disabled, as defined in section 425.17, subsection
5 6 on or before December 31 of the base year, is a surviving
6 spouse having attained the age of fifty-five years on or
7 before December 31 of the base year or has attained the age of
8 sixty-five years on or before December 31 of the base year and
9 has an income when included with that of a spouse which is
10 less than five thousand dollars per year, no semiannual tax
11 shall be imposed on the mobile home. If the income is five
12 thousand dollars or more but less than twelve thousand
13 dollars, the semiannual tax shall be computed as follows:

14 Sec. 2. Section 425.2, Code 1987, is amended by adding the
15 following new unnumbered paragraph:

16 NEW UNNUMBERED PARAGRAPH. The failure of a person to file
17 a claim under this section on or before July 1 of the year for
18 which the person is first claiming the credit or to have the
19 evidence of ownership recorded in the office of the county
20 recorder does not disqualify the claim if the person claiming
21 the credit or through whom the credit is claimed is otherwise
22 qualified. The belated claim shall be filed with the
23 appropriate assessor on or before December 31 of the following
24 calendar year and, if approved by the board of supervisors,
25 the county treasurer shall file an amended certificate of
26 homestead tax credits with the director of revenue and finance
27 pursuant to section 425.4.

28 Sec. 3. Section 427.5, unnumbered paragraphs 1 and 5, Code
29 1987, are amended to read as follows:

30 A person named in section 427.3, who is a resident of and
31 domiciled in the state of Iowa, shall receive a reduction
32 equal to the exemption, to be made from any property owned by
33 the person and so designated by proceeding as hereafter
34 provided in the section. ~~In order to~~ To be eligible to
35 receive the exemption the person claiming it shall have had

1 recorded in the office of the county recorder of the county in
 2 which is located the property designated for the exemption,
 3 evidence of property ownership and the military certificate of
 4 satisfactory service, order transferring to inactive status,
 5 reserve, retirement, or order of separation from service, or
 6 honorable discharge or a copy of any of these documents of the
 7 person claiming or through whom is claimed the exemption. ~~if~~
 8 ~~the-evidence-of-satisfactory-service, separation, retirement,~~
 9 ~~furlough-to-reserve, inactive-status, or honorable-discharge~~
 10 ~~is lost the claimant may record in lieu thereof a certified~~
 11 ~~copy.~~

12 The failure of a person to file a claim under this section
 13 before July 1 of the year for which the person is first
 14 claiming the exemption or to have the evidence of property
 15 ownership and satisfactory service, separation, retirement,
 16 furlough to reserve, inactive status, or honorable discharge
 17 recorded in the office of the county recorder does not
 18 disqualify the claim if the person claiming the exemption or
 19 through whom the exemption is claimed is otherwise qualified.
 20 The belated claim shall be filed with the appropriate assessor
 21 on or before the succeeding July 1 December 31 of the
 22 following calendar year and, if approved by the board of
 23 supervisors, the county treasurer shall file an amended
 24 certificate of military service tax credits with the director
 25 of revenue ~~before the director certifies the total credits~~
 26 ~~claimed by each county to the state comptroller as provided in~~
 27 pursuant to section 426A.4 426A.3.

28 Sec. 4. Section 428A.1, unnumbered paragraph 2, Code 1987,
 29 is amended to read as follows:

30 ~~At the time~~ When each deed, instrument, or writing by which
 31 any real property in this state is granted, assigned,
 32 transferred, or otherwise conveyed is presented for recording
 33 to the county recorder, a declaration of value signed by at
 34 least one of the sellers or one of the buyers or their agents
 35 shall be submitted to the county recorder. A declaration of

S.F. _____ H.F. _____

1 value is not required for those instruments described in
2 section 428A.2, subsections 2 to 13 and 16 to ~~18~~ 19, or if a
3 transfer is the result of acquisition of lands, whether by
4 contract or condemnation, for public purposes through an
5 exercise of the power of eminent domain. The declaration of
6 value shall state the full consideration paid for the real
7 property transferred. If agricultural land, as defined in
8 section 172C.1, is purchased by a corporation, limited
9 partnership, trust, alien or nonresident alien, the
10 declaration of value shall include the name and address of the
11 buyer, the name and address of the seller, a legal description
12 of the agricultural land, and identify the buyer as a
13 corporation, limited partnership, trust, alien, or nonresident
14 alien. The county recorder shall not record the declaration
15 of value, but shall enter on the declaration of value
16 information the director of revenue and finance requires for
17 the production of the sales/assessment ratio study and
18 transmit all declarations of value to the city or county
19 assessor in whose jurisdiction the property is located. The
20 city or county assessor shall enter on the declaration of
21 value the information the director of revenue and finance
22 requires for the production of the sales/assessment ratio
23 study and transmit one copy of each declaration of value to
24 the director of revenue and finance, at times as directed by
25 the director of revenue and finance. The assessor shall
26 retain one copy of each declaration of value for three years
27 from December 31 of the year in which the transfer of realty
28 for which the declaration was filed took place. The director
29 of revenue and finance shall, upon receipt of the information
30 required to be filed under this chapter by the city or county
31 assessor, send to the office of the secretary of state that
32 part of the declaration of value which identifies a
33 corporation, limited partnership, trust, alien, or nonresident
34 alien as a purchaser of agricultural land as defined in
35 section 172C.1.

1 Sec. 5. Section 428A.2, Code 1987, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 19. Deeds executed by county sheriffs in
4 the performance of their official duties.

5 Sec. 6. Section 441.8, unnumbered paragraphs 4 and 5, Code
6 1987, are amended to read as follows:

7 The director of revenue and finance shall establish,
8 designate, or approve courses, workshops, seminars, or
9 symposiums to be offered as part of the continuing education
10 program, the content of these courses, workshops, seminars, or
11 symposiums and the number of hours of classroom instruction
12 for each. The director of revenue and finance may provide
13 that no more than thirty hours of tested credit may be
14 received for the submission of a narrative appraisal approved
15 by a professional appraisal society designated by the
16 director. At least once each year the director of revenue and
17 finance shall evaluate the continuing education program and
18 make necessary changes in the program.

19 Upon the successful completion of courses, workshops,
20 seminars, a narrative appraisal or symposiums contained in the
21 program of continuing education, as demonstrated by attendance
22 at sessions of the courses, workshops, seminars or symposiums
23 and, in the case of a course designated by the director of
24 revenue and finance, attaining a grade of at least seventy
25 percent on an examination administered at the conclusion of
26 the course, or the submission of proof that a narrative
27 appraisal has been approved by a professional appraisal
28 society designated by the director of revenue and finance the
29 assessor or deputy assessor shall receive credit equal to the
30 number of hours of classroom instruction contained in those
31 courses, workshops, seminars, or symposiums or the number of
32 hours of credit specified by the director of revenue and
33 finance for a narrative appraisal. An assessor or deputy
34 assessor shall not be allowed to obtain credit for a course,
35 workshop, seminar, or symposium for which the assessor or

1 deputy assessor has previously received credit during the
2 current term or appointment except for those courses,
3 workshops, seminars, or symposiums designated by the
4 commission director of revenue and finance. Only one
5 narrative appraisal may be approved for credit during the
6 assessor's or deputy assessor's current term or appointment
7 and credit shall not be allowed for a narrative appraisal
8 approved by a professional appraisal society prior to the
9 beginning of the assessor's or deputy assessor's current term
10 or appointment. The examinations shall be confidential,
11 except that the director of revenue and finance and persons
12 designated by the director may have access to the
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14 Sec. 7. Section 441.33, Code 1987, is amended to read as
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16 441.33 SESSIONS OF BOARD OF REVIEW.

17 The board of review shall be in session from May 1 to
18 through the period of time necessary to act on all protests
19 filed under section 441.37 but not later than May 31 each year
20 and for an additional period as required under section 441.37
21 and shall hold as many meetings as are necessary to discharge
22 its duties. On or before May 31 in those years in which a
23 session has not been extended as required under section
24 441.37, the board shall return all books, records and papers
25 to the assessor except undisposed of protests and records
26 pertaining to those protests. If it has not completed its
27 work ~~prior to~~ by May 31, in those years in which the session
28 has not been extended under section 441.37, the director of
29 revenue and finance may authorize the board of review to
30 continue in session for a period necessary to complete its
31 work, but the director of revenue and finance shall not
32 approve a continuance extending beyond July 15. On or before
33 May 31 or on the final day of any extended session required
34 under section 441.37 or authorized by the director of revenue
35 and finance, the board of review shall ~~be adjourned~~ adjourn

1 until May 1 of the following year. It shall adopt its own
2 rules of procedure, elect its own chairperson from its
3 membership, and keep minutes of its meetings. The board shall
4 appoint a clerk who may be a member of the board or any other
5 qualified person, except the assessor or any member of the
6 assessor's staff. It may be reconvened by the director of
7 revenue and finance. All undisposed protests in its hands on
8 July 15 shall be automatically overruled and returned to the
9 assessor together with its other records.

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

15 Sec. 8. Section 441.38, Code 1987, is amended to read as
16 follows:

17 441.38 APPEAL TO DISTRICT COURT.

18 Appeals may be taken from the action of the board of review
19 with reference to protests of assessment, to the district
20 court of the county in which such the board holds its sessions
21 within twenty days after its adjournment or May 31, whichever
22 date is later. No new grounds in addition to those set out in
23 the protest to the board of review as provided in section
24 441.37 can be pleaded, but additional evidence to sustain said
25 those grounds may be introduced. The assessor shall have the
26 same right to appeal and in the same manner as an individual
27 taxpayer, public body or other public officer as provided in
28 section 441.42. Appeals shall be taken by a written notice to
29 that effect to the chairperson or presiding officer of the
30 board of review and served as an original notice.

31 EXPLANATION

32 The bill requires an elderly or disabled mobile home
33 reduced tax rate claimant to be an Iowa resident, extends the
34 period of time for filing claims for the homestead property
35 tax credit and military service property tax exemption, and

S.F. _____ H.F. _____

1 requires that evidence of property ownership be recorded by a
 2 military service property tax exemption claimant. The bill
 3 also exempts property sold at a sheriff's sale from
 4 declaration of value filing requirements and clarifies that
 5 these sales are exempt from the real estate transfer tax. The
 6 bill permits assessors and deputy assessors to receive tested
 7 credit under the continuing education program for the
 8 completion of a narrative appraisal. The bill further limits
 9 the period of time boards of review are required to be in
 10 session and provides a time frame within which actions of the
 11 board of review may be appealed to district court.

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HOUSE FILE 374

AN ACT

RELATING TO ELIGIBILITY FOR A MOBILE HOME REDUCED TAX RATE,
A MILITARY SERVICE PROPERTY TAX EXEMPTION, THE FILING OF
LATE CLAIMS FOR A HOMESTEAD TAX CREDIT AND MILITARY SERVICE
PROPERTY TAX EXEMPTION, AN EXEMPTION FROM THE REAL ESTATE
TRANSFER TAX, CONTINUING EDUCATION FOR ASSESSORS AND DEPUTY
ASSESSORS, THE LENGTH OF BOARD OF REVIEW SESSIONS, AND APPEAL
RIGHTS.

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

Section 1. Section 135D.22, subsection 2, unnumbered
paragraph 1, Code 1987, is amended to read as follows:

2. If the owner of the mobile home is an Iowa resident,
was totally disabled, as defined in section 425.17, subsection
6 on or before December 31 of the base year, is a surviving
spouse having attained the age of fifty-five years on or
before December 31 of the base year or has attained the age of
sixty-five years on or before December 31 of the base year and
has an income when included with that of a spouse which is
less than five thousand dollars per year, no semiannual tax
shall be imposed on the mobile home. If the income is five
thousand dollars or more but less than twelve thousand
dollars, the semiannual tax shall be computed as follows:

Sec. 2. Section 425.2, Code 1987, is amended by adding the
following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The failure of a person to file
a claim under this section on or before July 1 of the year for
which the person is first claiming the credit or to have the
evidence of ownership recorded in the office of the county
recorder does not disqualify the claim if the person claiming
the credit or through whom the credit is claimed is otherwise
qualified. The belated claim shall be filed with the

appropriate assessor on or before December 31 of the following
calendar year and, if approved by the board of supervisors,
the county treasurer shall file an amended certificate of
homestead tax credits with the director of revenue and finance
pursuant to section 425.4.

Sec. 3. Section 427.5, unnumbered paragraphs 1 and 5, Code
1987, are amended to read as follows:

A person named in section 427.3, who is a resident of and
domiciled in the state of Iowa, shall receive a reduction
equal to the exemption, to be made from any property owned by
the person and so designated by proceeding as hereafter
provided in the section. ~~In order to~~ To be eligible to
receive the exemption the person claiming it shall have had
recorded in the office of the county recorder of the county in
which is located the property designated for the exemption,
evidence of property ownership and the military certificate of
satisfactory service, order transferring to inactive status,
reserve, retirement, or order of separation from service, or
honorable discharge or a copy of any of these documents of the
person claiming or through whom is claimed the exemption. ~~If~~
~~the evidence of satisfactory service, separation, retirement,~~
~~furlough to reserve, inactive status, or honorable discharge~~
~~is lost the claimant may record in lieu thereof a certified~~
~~copy.~~

The failure of a person to file a claim under this section
before July 1 of the year for which the person is first
claiming the exemption or to have the evidence of property
ownership and satisfactory service, separation, retirement,
furlough to reserve, inactive status, or honorable discharge
recorded in the office of the county recorder does not
disqualify the claim if the person claiming the exemption or
through whom the exemption is claimed is otherwise qualified.
The belated claim shall be filed with the appropriate assessor
~~on or before the succeeding July 1~~ December 31 of the
following calendar year and, if approved by the board of

supervisors, the county treasurer shall file an amended certificate of military service tax credits with the director of revenue ~~before the director certifies the total credits claimed by each county to the state comptroller as provided in~~ pursuant to section ~~426A.4~~ 426A.3.

Sec. 4. Section 428A.1, unnumbered paragraph 2, Code 1987, is amended to read as follows:

~~At the time~~ When each deed, instrument, or writing by which any real property in this state is granted, assigned, transferred, or otherwise conveyed is presented for recording to the county recorder, a declaration of value signed by at least one of the sellers or one of the buyers or their agents shall be submitted to the county recorder. A declaration of value is not required for those instruments described in section 428A.2, subsections 2 to 13 and 16 to ~~18~~ 19, or if a transfer is the result of acquisition of lands, whether by contract or condemnation, for public purposes through an exercise of the power of eminent domain. The declaration of value shall state the full consideration paid for the real property transferred. If agricultural land, as defined in section 172C.1, is purchased by a corporation, limited partnership, trust, alien or nonresident alien, the declaration of value shall include the name and address of the buyer, the name and address of the seller, a legal description of the agricultural land, and identify the buyer as a corporation, limited partnership, trust, alien, or nonresident alien. The county recorder shall not record the declaration of value, but shall enter on the declaration of value information the director of revenue and finance requires for the production of the sales/assessment ratio study and transmit all declarations of value to the city or county assessor in whose jurisdiction the property is located. The city or county assessor shall enter on the declaration of value the information the director of revenue and finance requires for the production of the sales/assessment ratio

study and transmit one copy of each declaration of value to the director of revenue and finance, at times as directed by the director of revenue and finance. The assessor shall retain one copy of each declaration of value for three years from December 31 of the year in which the transfer of realty for which the declaration was filed took place. The director of revenue and finance shall, upon receipt of the information required to be filed under this chapter by the city or county assessor, send to the office of the secretary of state that part of the declaration of value which identifies a corporation, limited partnership, trust, alien, or nonresident alien as a purchaser of agricultural land as defined in section 172C.1.

Sec. 5. Section 428A.2, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 19. Deeds executed by public officials in the performance of their official duties.

Sec. 6. Section 441.8, unnumbered paragraphs 4 and 5, Code 1987, are amended to read as follows:

The director of revenue and finance shall establish, designate, or approve courses, workshops, seminars, or symposiums to be offered as part of the continuing education program, the content of these courses, workshops, seminars, or symposiums and the number of hours of classroom instruction for each. The director of revenue and finance may provide that no more than thirty hours of tested credit may be received for the submission of a narrative appraisal approved by a professional appraisal society designated by the director. At least once each year the director of revenue and finance shall evaluate the continuing education program and make necessary changes in the program.

Upon the successful completion of courses, workshops, seminars, a narrative appraisal or symposiums contained in the program of continuing education, as demonstrated by attendance at sessions of the courses, workshops, seminars or symposiums

and, in the case of a course designated by the director of revenue and finance, attaining a grade of at least seventy percent on an examination administered at the conclusion of the course, or the submission of proof that a narrative appraisal has been approved by a professional appraisal society designated by the director of revenue and finance the assessor or deputy assessor shall receive credit equal to the number of hours of classroom instruction contained in those courses, workshops, seminars, or symposiums or the number of hours of credit specified by the director of revenue and finance for a narrative appraisal. An assessor or deputy assessor shall not be allowed to obtain credit for a course, workshop, seminar, or symposium for which the assessor or deputy assessor has previously received credit during the current term or appointment except for those courses, workshops, seminars, or symposiums designated by the commission director of revenue and finance. Only one narrative appraisal may be approved for credit during the assessor's or deputy assessor's current term or appointment and credit shall not be allowed for a narrative appraisal approved by a professional appraisal society prior to the beginning of the assessor's or deputy assessor's current term or appointment. The examinations shall be confidential, except that the director of revenue and finance and persons designated by the director may have access to the examinations.

Sec. 7. Section 441.33, Code 1987, 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 through the period of time necessary to act on all protests filed under section 441.37 but not later than May 31 each year and for an additional period as required under section 441.37 and shall hold as many meetings as are necessary to discharge its duties. On or before May 31 in those years in which a

session has not been extended as required under section 441.37, the board shall return all books, records and papers to the assessor except undisposed of protests and records pertaining to those protests. If it has not completed its work prior to by May 31, in those years in which the session has not been extended under section 441.37, the director of revenue and finance may authorize the board of review to continue in session for a period necessary to complete its work, but the director of revenue and finance shall not approve a continuance extending beyond July 15. On or before May 31 or on the final day of any extended session required under section 441.37 or authorized by the director of revenue and finance, the board of review shall ~~be adjourned~~ adjourn until May 1 of the following year. It shall adopt its own rules of procedure, elect its own chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of 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 and finance. 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 and finance, on forms prescribed by the director, a report of any actions taken during that session.

Sec. 8. Section 441.38, Code 1987, is amended to read as follows:

441.38 APPEAL TO DISTRICT COURT.

Appeals may be taken from the action of the board of review with reference to protests of assessment, to the district court of the county in which ~~such~~ the board holds its sessions within twenty days after its adjournment or May 31, whichever date is later. No new grounds in addition to those set out in

the protest to the board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain ~~said~~ those grounds may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body or other public officer as provided in section 441.42. Appeals shall be taken by a written notice to that effect to the chairperson or presiding officer of the board of review and served as an original notice.

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 374, Seventy-second General Assembly.

Approved June 4, 1987

JOSEPH O'HERN
Chief Clerk of the House

TERRY E. BRANSTAD
Governor