

FEB 27 1986  
LOCAL GOVERNMENT

HOUSE FILE 2354  
BY EDDIE

(COMPANION TO LSB 4150SS  
BY FREEMAN)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to notices of valuation of real property for  
2 purposes of property taxation.

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

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*HF 2354*

1 Section 1. Section 441.23, Code 1995, is amended to read  
2 as follows:

3 441.23 NOTICE OF VALUATION.

4 If there has been an increase or decrease in the valuation  
5 of the property, or upon the written request of the person  
6 assessed, the assessor shall, at the time of making the  
7 assessment, inform the person assessed, in writing, of the  
8 valuation put upon the taxpayer's property, and of the  
9 valuation put upon the property in the previous assessment  
10 year, and shall notify the person, if the person feels  
11 aggrieved, to appear before the board of review and show why  
12 the assessment should be changed. However, if the valuation  
13 of a class of property is uniformly decreased, the assessor  
14 may notify the affected property owners by publication in the  
15 official newspapers of the county. The owners of real  
16 property shall be notified not later than April 15 of any  
17 adjustment of the real property assessment.

18 EXPLANATION

19 The local assessor is required to notify a taxpayer, in  
20 writing, if there has been an increase or decrease in the  
21 valuation of the taxpayer's property. This bill requires the  
22 assessor to include on that notice the valuation of the  
23 property in the previous assessment year.

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