

Substituted for HF 386
4-4-95
(P. 1196)

FILED MAR 16 1995

SENATE FILE 385
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 316)

Passed Senate, Date 3-30-95 (P. 982) Passed House, Date 4-11-95 (P. 1401)
Vote: Ayes 44 Nays 5 Vote: Ayes 97 Nays 0
Approved April 25, 1995

A BILL FOR

1 An Act authorizing the appointment of a city board of review by
2 certain cities.

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

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S.F. 385

1 Section 1. Section 441.31, Code 1995, is amended to read
2 as follows:

3 441.31 BOARD OF REVIEW.

4 1. The chairperson of the conference board shall call a
5 meeting by written notice to all of the members of the board
6 for the purpose of appointing a board of review for all
7 assessments made by the assessor. The board of review may
8 consist of either three members or five members. As nearly as
9 possible this board shall include one licensed real estate
10 broker and one registered architect or person experienced in
11 the building and construction field. In the case of a county,
12 at least one member of the board shall be a farmer. Not more
13 than two members of the board of review shall be of the same
14 profession or occupation and members of the board of review
15 shall be residents of the assessor jurisdiction. The terms of
16 the members of the board of review shall be for six years,
17 beginning with January 1 of the year following their
18 selection. In boards of review having three members the term
19 of one member of the first board to be appointed shall be for
20 two years, one member for four years and one member for six
21 years. In the case of boards of review having five members,
22 the term of one member of the first board to be appointed
23 shall be for one year, one member for two years, one member
24 for three years, one member for four years and one member for
25 six years.

26 2. However, notwithstanding the board of review appointed
27 by the county conference board pursuant to subsection 1, a
28 city council of a city having a population of seventy-five
29 thousand or more, which is a member of a county conference
30 board may provide, by ordinance, for a city board of review to
31 hear appeals of property assessments by residents of that
32 city. The members of the city board of review shall be
33 appointed by the city council. The city shall pay the
34 expenses incurred by the city board of review. All of the
35 provisions of this chapter relating to the boards of review

1 shall apply to a city board of review appointed pursuant to
2 this subsection.

3 3. Notwithstanding the previous-paragraph requirements of
4 subsection 1, the conference board or a city council which has
5 appointed a board of review may increase the membership of the
6 board of review by an additional two members if it determines
7 that as a result of the large number of protests filed or
8 estimated to be filed the board of review will be unable to
9 timely resolve the protests with the existing number of
10 members. These two additional emergency members shall be
11 appointed for a term set by the conference board or the city
12 council but not for longer than two years. The conference
13 board or the city council may extend the terms of the
14 emergency members if it makes a similar determination as
15 required for the initial appointment.

16 EXPLANATION

17 This bill allows a city council of a city having a
18 population of 75,000 or more, which is a member of the county
19 conference board, to appoint a city board of review to hear
20 appeals of property tax assessments by the city's property
21 taxpayers. The city council is responsible for the expenses
22 incurred by its board of review. The city board of review has
23 the same powers and duties under chapter 441 as the county
24 board of review appointed by the county conference board.

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SSB 316
Local Government
Succeeded By
SE/HF 385
SENATE FILE

BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL
BY CHAIRPERSON SORENSEN)

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

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SENATE FILE 385

AN ACT

AUTHORIZING THE APPOINTMENT OF A CITY BOARD OF REVIEW BY
CERTAIN CITIES.

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

Section 1. Section 441.31, Code 1995, is amended to read as follows:

441.31 BOARD OF REVIEW.

1. The chairperson of the conference board shall call a meeting by written notice to all of the members of the board for the purpose of appointing a board of review for all assessments made by the assessor. The board of review may consist of either three members or five members. As nearly as possible this board shall include one licensed real estate broker and one registered architect or person experienced in the building and construction field. In the case of a county, at least one member of the board shall be a farmer. Not more

than two members of the board of review shall be of the same profession or occupation and members of the board of review shall be residents of the assessor jurisdiction. The terms of the members of the board of review shall be for six years, beginning with January 1 of the year following their selection. In boards of review having three members the term of one member of the first board to be appointed shall be for two years, one member for four years and one member for six years. In the case of boards of review having five members, the term of one member of the first board to be appointed shall be for one year, one member for two years, one member for three years, one member for four years and one member for six years.

2. However, notwithstanding the board of review appointed by the county conference board pursuant to subsection 1, a city council of a city having a population of seventy-five thousand or more, which is a member of a county conference board may provide, by ordinance, for a city board of review to hear appeals of property assessments by residents of that city. The members of the city board of review shall be appointed by the city council. The city shall pay the expenses incurred by the city board of review. All of the provisions of this chapter relating to the boards of review shall apply to a city board of review appointed pursuant to this subsection.

3. Notwithstanding the previous-paragraph requirements of subsection 1, the conference board or a city council which has appointed a board of review may increase the membership of the board of review by an additional two members if it determines that as a result of the large number of protests filed or estimated to be filed the board of review will be unable to timely resolve the protests with the existing number of members. These two additional emergency members shall be appointed for a term set by the conference board or the city council but not for longer than two years. The conference

board or the city council may extend the terms of the emergency members if it makes a similar determination as required for the initial appointment.

LEONARD L. BOSWELL
President of the Senate

RON J. CORBETT
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 385, Seventy-sixth General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved April 25, 1995

TERRY E. BRANSTAD
Governor