

# Senate Study Bill 316

## Conference Committee Text

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1 1 Section 1. Section [441.31](#), Code 1995, is amended to read  
1 2 as follows:

1 3 441.31 BOARD OF REVIEW.

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

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

2 3 3. Notwithstanding the

~~previous paragraph~~  
~~requirements of~~

2 4 subsection 1, the conference board or a city council which has  
2 5 appointed a board of review may increase the membership of the  
2 6 board of review by an additional two members if it determines  
2 7 that as a result of the large number of protests filed or  
2 8 estimated to be filed the board of review will be unable to  
2 9 timely resolve the protests with the existing number of  
2 10 members. These two additional emergency members shall be  
2 11 appointed for a term set by the conference board or the city  
2 12 council but not for longer than two years. The conference  
2 13 board or the city council may extend the terms of the  
2 14 emergency members if it makes a similar determination as  
2 15 required for the initial appointment.

2 16 EXPLANATION

2 17 This bill allows a city council of a city having a  
2 18 population of 75,000 or more, which is a member of the county

2 19 conference board, to appoint a city board of review to hear  
2 20 appeals of property tax assessments by the city's property  
2 21 taxpayers. The city council is responsible for the expenses  
2 22 incurred by its board of review. The city board of review has  
2 23 the same powers and duties under chapter 441 as the county  
2 24 board of review appointed by the county conference board.  
2 25 LSB 2585SC 76  
2 26 tj/jj/8