

JAN 27 2000

LOCAL GOVERNMENT

HOUSE FILE 2086
BY WARNSTADT

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

A BILL FOR

1 An Act relating to the time period for filing and hearing
2 property taxpayer protests to equalization adjustments.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2086

1 Section 1. Section 441.49, unnumbered paragraph 5, Code
2 Supplement 1999, is amended to read as follows:

3 The local board of review shall reconvene in special
4 session from October 15 to November ~~15~~ 30 for the purpose of
5 hearing the protests of affected property owners or taxpayers
6 within the jurisdiction of the board whose valuation of
7 property if adjusted pursuant to the equalization order issued
8 by the director of revenue and finance will result in a
9 greater value than permitted under section 441.21. The board
10 of review shall accept protests only during the first ~~ten~~
11 twenty-one days following the date the local board of review
12 reconvenes. The board of review shall limit its review to
13 only the timely filed protests. The board of review may
14 adjust all or a part of the percentage increase ordered by the
15 director of revenue and finance by adjusting the actual value
16 of the property under protest to one hundred percent of actual
17 value. Any adjustment so determined by the board of review
18 shall not exceed the percentage increase provided for in the
19 director's equalization order. The determination of the board
20 of review on filed protests is final, subject to review by the
21 director of revenue and finance for the purpose of determining
22 whether the board's actions substantially altered the
23 equalization order. In making the review, the director has
24 all the powers provided in chapter 421, and in exercising the
25 powers the director is not subject to chapter 17A. Not later
26 than fifteen days following the adjournment of the board, the
27 board of review shall submit to the director of revenue and
28 finance, on forms prescribed by the director, a report of all
29 actions taken by the board of review during this session.

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EXPLANATION

31 This bill makes changes to the law regarding property
32 taxpayer protests of equalization adjustments.

33 Under current law, the local board of review is required to
34 reconvene from October 15 to November 15 to hear taxpayer
35 protests of equalization adjustments made by the Iowa

1 department of revenue and finance and applied to property in
2 the county by the county assessor. Taxpayer protests to
3 adjustments applied by the assessor to individual parcels of
4 property may be filed during the first 10 days that the board
5 is in session.

6 The bill lengthens that time period to the first 21 days
7 that the board is in session. The bill also extends the
8 period of time the board is in session to November 30.

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