

# House File 755

## Bill Text

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1 1 HOUSE FILE 755  
1 2 AN ACT  
1 3 RELATING TO THE TIME LIMIT WHEN PROPERTY OMITTED FROM ASSESS-  
1 4 MENT MAY BE ASSESSED AND WHEN A TAXPAYER MAY RECEIVE A  
1 5 REFUND FOR ERRONEOUS PROPERTY TAXES PAID AND INCLUDING  
1 6 AN EFFECTIVE DATE PROVISION.  
1 7  
1 8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
1 9  
1 10 Section 1. Section [440.1](#), Code 1999, is amended to read as  
1 11 follows:  
1 12 440.1 ASSESSMENT OF OMITTED PROPERTY.  
1 13 When the director of revenue and finance is vested with the  
1 14 power and duty to assess property and an assessment has, for  
1 15 any reason, been omitted, the director shall proceed to assess  
1 16 the property  
  
~~for each of the omitted years~~  
~~at any time within~~  
1 17 two years from the date at which such assessment should have  
1 18 been made. The omitted assessment  
  
~~shall only~~  
~~may apply to not~~  
1 19 more than the assessment year in which the omitted assessment  
1 20 is made and the  
  
~~four~~  
~~prior assessment~~  
  
~~years~~  
~~year.~~ Chapter 429  
1 21 shall apply to assessments of omitted property.  
1 22 Sec. 2. Section [440.5](#), Code 1999, is amended to read as  
1 23 follows:  
1 24 440.5 PROCEDURE PENALTY.  
1 25 If it is made to appear that  
  
~~said~~  
~~the property is~~  
1 26 assessable by the director of revenue and finance as omitted  
1 27 property, the director shall proceed in the manner in which  
1 28 the director would have proceeded had the assessment not been  
1 29 omitted, except that the director shall find the value of  
  
~~such~~  
  
1 30 the omitted property for each year during which it has been  
1 31 omitted but for not more than the two previous assessment  
1 32 years and shall add ten percent to each yearly value as a  
1 33 penalty.  
1 34 Sec. 3. Section [443.12](#), Code 1999, is amended to read as  
1 35 follows:  
2 1 443.12 CORRECTIONS BY TREASURER.  
2 2 When property subject to taxation is withheld, overlooked,  
2 3 or from any other cause is not listed and assessed, the county

2 4 treasurer shall, when appraised thereof, at any time within  
2 5

~~five~~

- two years from the date at which such assessment should  
2 6 have been made, demand of the person, firm, corporation, or  
2 7 other party by whom the same should have been listed, or to  
2 8 whom it should have been assessed, or of the administrator  
2 9 thereof, the amount the property should have been taxed in  
2 10 each year the same was so withheld or overlooked and not  
2 11 listed and assessed, together with six percent interest  
2 12 thereon from the time the taxes would have become due and  
2 13 payable had such property been listed and assessed.  
2 14 Sec. 4. Section [443.15](#), Code 1999, is amended to read as  
2 15 follows:  
2 16 443.15 TIME LIMIT.  
2 17

~~Such~~

- The assessment shall be made within

~~four~~

- two years  
2 18 after the tax list shall have been delivered to the treasurer  
2 19 for collection, and not afterwards, if the property is then  
2 20 owned by the person who should have paid the tax.  
2 21 Sec. 5. Section [443.17](#), Code 1999, is amended to read as  
2 22 follows:  
2 23 443.17 PRESUMPTION OF

~~FIVE YEAR~~

- TWO-YEAR OWNERSHIP.

2 24 In any action or proceeding, now pending or hereafter  
2 25 brought, to recover taxes upon property not listed or assessed  
2 26 for taxation during the lifetime of any decedent, it shall be  
2 27 presumed that any property, any evidence of ownership of  
2 28 property, and any evidence of a promise to pay, owned by a  
2 29 decedent at the date of the decedent's death, had been  
2 30 acquired and owned by such decedent more than

~~five~~

- two years  
2 31 before the date of the decedent's death; and the burden of  
2 32 proving that any such property had been acquired by such  
2 33 decedent less than

~~five~~

- two years before the date of the  
2 34 decedent's death shall be upon the heirs, legatees, and legal  
2 35 representatives of any such decedent.  
3 1 Sec. 6. Section [445.60](#), Code 1999, is amended to read as  
3 2 follows:  
3 3 445.60 REFUNDING ERRONEOUS TAX.  
3 4 The board of supervisors shall direct the county treasurer  
3 5 to refund to the taxpayer any tax or portion of a tax found to  
3 6 have been erroneously or illegally paid, with all interest,  
3 7 fees, and costs actually paid. A refund shall not be ordered  
3 8 or made unless a claim for refund is presented to the board  
3 9 within

~~one year~~

- two years of the date the tax was due, or if  
3 10 appealed to the board of review, the state board of tax  
3 11 review, or district court, within

~~one year~~

- two years of the

3 12 final decision.

3 13 Sec. 7. This Act, being deemed of immediate importance,  
3 14 takes effect upon enactment.

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\_\_\_\_\_  
BRENT SIEGRIST

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Speaker of the House

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\_\_\_\_\_  
MARY E. KRAMER

3 24

President of the Senate

3 25

3 26 I hereby certify that this bill originated in the House and  
3 27 is known as House File 755, Seventy-eighth General Assembly.

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\_\_\_\_\_  
ELIZABETH ISAACSON

3 32

Chief Clerk of the House

3 33 Approved \_\_\_\_\_, 1999

3 34

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4 1 \_\_\_\_\_

4 2 THOMAS J. VILSACK

4 3 Governor