

FEB 12 2003
LOCAL GOVERNMENT

HOUSE FILE 182
BY WHITEAD and D. TAYLOR

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

A BILL FOR

1 An Act relating to protests of assessment on certain residential
2 property.

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

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HF 182

1 Section 1. Section 441.37, Code 2003, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 4. If an aggrieved taxpayer obtains an
4 appraisal of the property for purposes of a protest under this
5 section or section 441.35, the costs associated with obtaining
6 the appraisal shall be paid from the assessment expense fund
7 if all of the following apply:

8 a. The property for which the value is protested is
9 classified as residential property and the taxpayer resides on
10 the property.

11 b. The assessment which is the subject of the protest
12 exceeds the previous year's assessment by at least twenty-five
13 percent.

14 c. The household income of the aggrieved taxpayer is such
15 that would qualify the aggrieved taxpayer for assistance under
16 the federal low-income home energy assistance program.

17 EXPLANATION

18 This bill provides that if a taxpayer protests the
19 assessment of the taxpayer's residence and obtains an
20 appraisal of the residence for the purposes of making the
21 protest, the assessor shall pay the costs associated with
22 obtaining the appraisal if the taxpayer's household income
23 qualifies the taxpayer for assistance under the federal low-
24 income home energy assistance program and if the assessment
25 protested exceeds the previous year's assessment on the
26 property by 25 percent or more.

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