

FEB 24 2005
WAYS AND MEANS

HOUSE FILE 437
BY PAULSEN

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

A BILL FOR

1 An Act relating to reimbursement of costs for certain appeals of
2 the action of the local board of review relating to property
3 assessments.

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

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HF 437

1 Section 1. NEW SECTION. 441.40A REIMBURSEMENT OF
2 APPELLANT COSTS.

3 1. Notwithstanding section 441.40, where the court
4 determines the appellant's property was originally assessed
5 for more than one hundred ten percent of its post-appeal
6 value, the assessor shall pay all reasonable attorney fees and
7 any other reasonably related costs incurred by the appellant.
8 This subsection applies only to appeals relating to
9 assessments on property assessed as residential or
10 agricultural property.

11 2. Notwithstanding section 441.40, where the court
12 determines the appellant's property was originally assessed
13 for more than one hundred twenty percent of its post-appeal
14 value and the court finds that the assessor's position in
15 regard to assessment of the property was not substantially
16 justified, the assessor shall pay all reasonable attorney fees
17 and any other reasonably related costs incurred by the
18 appellant. This subsection applies only to appeals relating
19 to assessments on property assessed as commercial or
20 industrial property.

21 EXPLANATION

22 This bill provides that in a property assessment appeal
23 relating to assessment of agricultural or residential
24 property, if the court determines that the property in
25 question was assessed at more than 110 percent of its post-
26 appeal value and the assessment was not substantially
27 justified, the assessor shall pay all reasonable attorney fees
28 and costs of the appellant's appeal.

29 The bill further provides that in a property assessment
30 appeal relating to assessment of commercial or industrial
31 property, if the court determines that the property in
32 question was assessed at more than 120 percent of its post-
33 appeal value and the assessment was not substantially
34 justified, the assessor shall pay all reasonable attorney fees
35 and costs of the appellant's appeal.