

House File 2683 - Introduced

HOUSE FILE _____
BY COMMITTEE ON WAYS AND MEANS
(SUCCESSOR TO HSB 781)

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

A BILL FOR

1 An Act relating to the meetings of and appeals from the property
2 assessment appeal board and including effective and
3 applicability date provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 6569HV 82
6 mg/rj/8

PAG LIN

1 1 Section 1. Section 441.37A, subsection 2, unnumbered
1 2 paragraph 2, Code 2007, is amended to read as follows:
1 3 An appeal may be considered by less than a majority of the
1 4 members of the board, and the chairperson of the board may
1 5 assign members to consider appeals. If a hearing is
1 6 requested, it shall be open to the public and shall be
1 7 conducted in accordance with the rules of practice and
1 8 procedure adopted by the board. However, any deliberation of
1 9 a board member considering the appeal in reaching a decision
1 10 on any appeal shall be confidential. A meeting of the board
1 11 to rule on procedural motions in a pending appeal, or to
1 12 deliberate on the decision to be reached in an appeal is
1 13 exempt from the provisions of chapter 21. The property
1 14 assessment appeal board or any member of the board may require
1 15 the production of any books, records, papers, or documents as
1 16 evidence in any matter pending before the board that may be
1 17 material, relevant, or necessary for the making of a just
1 18 decision. Any books, records, papers, or documents produced
1 19 as evidence shall become part of the record of the appeal.
1 20 Any testimony given relating to the appeal shall be
1 21 transcribed and made a part of the record of the appeal.
1 22 Sec. 2. Section 441.38, subsection 1, Code 2007, is
1 23 amended to read as follows:
1 24 1. Appeals may be taken from the action of the local board
1 25 of review with reference to protests of assessment, to the
1 26 district court of the county in which the board holds its
1 27 sessions within twenty days after its adjournment or May 31,
1 28 whichever date is later. Appeals may be taken from the action
1 29 of the property assessment appeal board to the district court
1 30 of the county where the property which is the subject of the
1 31 appeal is located or to the district court of Polk county
1 32 within twenty days after the letter of disposition of the
1 33 appeal by the property assessment appeal board is postmarked
1 34 to the appellant. No new grounds in addition to those set out
1 35 in the protest to the local board of review as provided in
2 1 section 441.37, or in addition to those set out in the appeal
2 2 to the property assessment appeal board, if applicable, can be
2 3 pleaded, ~~but additional.~~ Additional evidence to sustain those
2 4 grounds may be introduced in an appeal from the local board of
2 5 review to the district court. However, no new evidence to
2 6 sustain those grounds may be introduced in an appeal from the
2 7 property assessment appeal board to the district court. The
2 8 assessor shall have the same right to appeal and in the same
2 9 manner as an individual taxpayer, public body, or other public
2 10 officer as provided in section 441.42. Appeals shall be taken
2 11 by filing a written notice of appeal with the clerk of
2 12 district court. The notice of appeal from the action of the
2 13 property assessment appeal board shall conform to the
2 14 requirements of a petition for judicial review as provided in
2 15 section 17A.19. Filing of the written notice of appeal shall
2 16 preserve all rights of appeal of the appellant.
2 17 Sec. 3. EFFECTIVE AND APPLICABILITY DATE PROVISIONS.

2 18 1. The section of this Act amending section 441.38 applies
2 19 to appeals taken on or after the effective date of this Act.
2 20 2. This Act, being deemed of immediate importance, takes
2 21 effect upon enactment.

2 22 EXPLANATION

2 23 Code section 441.37A is amended to provide that meetings of
2 24 the property assessment appeal board to rule on procedural
2 25 motions in a pending appeal, or to deliberate on a decision to
2 26 be reached in an appeal are exempt from the open meetings law.

2 27 Code section 441.38 is amended to provide that appeals from
2 28 the property assessment appeal board may be made in the
2 29 district court in Polk county. In addition, the Code section
2 30 is amended to provide that additional evidence to sustain an
2 31 appeal may be introduced when appealing a decision of the
2 32 local board of review to the district court. However, no
2 33 additional evidence is permitted if the appeal is of a
2 34 decision of the property assessment appeal board. Also added
2 35 to Code section 441.38 is a provision that the notice of
3 1 appeal from action of the property assessment appeal board is
3 2 to conform to a petition for judicial review under the Iowa
3 3 administrative procedure Act.

3 4 The bill takes effect upon enactment with the amendments to
3 5 Code section 441.38 applying to appeals taken on or after the
3 6 effective date.

3 7 LSB 6569HV 82

3 8 mg/rj/8