

# House Study Bill 781

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON SHOMSHOR)

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 6569HC 82  
6 mg/rj/8

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

2 18 Sec. 3. EFFECTIVE AND APPLICABILITY DATE PROVISIONS.

2 19 1. The section of this Act amending section 441.38 applies  
2 20 to appeals taken on or after the effective date of this Act.

2 21 2. This Act, being deemed of immediate importance, takes  
2 22 effect upon enactment.

2 23 EXPLANATION

2 24 Code section 441.37A is amended to provide that meetings of  
2 25 the property assessment appeal board to review a pending  
2 26 appeal, to rule on procedural motions, or to deliberate on a  
2 27 decision are exempt from the open meetings law.

2 28 Code section 441.38 is amended to provide that appeals from  
2 29 the property assessment appeal board may be made in the  
2 30 district court in Polk county. In addition, the Code section  
2 31 is amended to provide that additional evidence to sustain an  
2 32 appeal may be introduced when appealing a decision of the  
2 33 local board of review to the district court. However, no  
2 34 additional evidence is permitted if the appeal is of a  
2 35 decision of the property assessment appeal board. Also added  
3 1 to Code section 441.38 is a provision that the notice of  
3 2 appeal from action of the property assessment appeal board is  
3 3 to conform to a petition for judicial review under the Iowa  
3 4 administrative procedure Act.

3 5 The bill takes effect upon enactment with the amendments to  
3 6 Code section 441.38 applying to appeals taken on or after the  
3 7 effective date.

3 8 LSB 6569HC 82

3 9 mg/rj/8