

House File 2514 - Introduced

HOUSE FILE 2514
BY T. OLSON

A BILL FOR

1 An Act relating to appeals of certain property tax assessments
2 and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.37A, subsection 1, paragraph a, Code
2 2009, is amended to read as follows:

3 a. For the assessment year beginning January 1, 2007, and
4 all subsequent assessment years, appeals may be taken from the
5 action of the board of review with reference to protests of
6 assessment, valuation, or application of an equalization order
7 to the property assessment appeal board created in section
8 421.1A. However, a property owner or aggrieved taxpayer or an
9 appellant described in section 441.42 may bypass the property
10 assessment appeal board and appeal the decision of the local
11 board of review to the district court pursuant to section
12 441.38 if the appeal relates to one or more parcels of property
13 each having an assessed valuation of less than one million
14 dollars, as determined by the assessor.

15 Sec. 2. Section 441.38, subsection 1, Code 2009, is amended
16 to read as follows:

17 1. Appeals may be taken from the action of the local board
18 of review with reference to protests of assessment, to the
19 district court of the county in which the board holds its
20 sessions within twenty days after its adjournment or May 31,
21 whichever date is later. However, an appeal may only be taken
22 from the action of the local board of review directly to the
23 district court if the appeal relates to one or more parcels of
24 property each having an assessed valuation of less than one
25 million dollars, as determined by the assessor. Appeals may be
26 taken from the action of the property assessment appeal board
27 to the district court of the county where the property which
28 is the subject of the appeal is located within twenty days
29 after the letter of disposition of the appeal by the property
30 assessment appeal board is postmarked to the appellant. No
31 new grounds in addition to those set out in the protest to
32 the local board of review as provided in section 441.37, or
33 in addition to those set out in the appeal to the property
34 assessment appeal board, if applicable, can be pleaded.
35 Additional evidence to sustain those grounds may be introduced

1 in an appeal from the local board of review to the district
2 court. However, no new evidence to sustain those grounds may
3 be introduced in an appeal from the property assessment appeal
4 board to the district court. The assessor shall have the
5 same right to appeal and in the same manner as an individual
6 taxpayer, public body, or other public officer as provided in
7 section 441.42. Appeals shall be taken by filing a written
8 notice of appeal with the clerk of district court. Filing
9 of the written notice of appeal shall preserve all rights of
10 appeal of the appellant.

11 Sec. 3. APPLICABILITY. This Act applies to assessment years
12 beginning on or after January 1, 2011.

13 EXPLANATION

14 Current Code section 441.37A allows property owners and
15 aggrieved taxpayers to bypass the property assessment appeal
16 board and appeal a decision of the local board of review
17 directly to the district court. This bill allows such persons
18 to bypass the property assessment appeal board only if the
19 appeal relates to one or more parcels of property each having
20 an assessed valuation of less than \$1 million, as determined by
21 the assessor.

22 The bill applies to assessment years beginning on or after
23 January 1, 2011.