

House File 192 - Introduced

HOUSE FILE 192

BY HALL

A BILL FOR

1 An Act relating to the time period for property tax assessment
2 protests to the local board of review and including
3 applicability provisions.

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

1 Section 1. Section 441.26, subsection 1, Code 2013, is
2 amended to read as follows:

3 1. The director of revenue shall each year prescribe
4 the form of assessment roll to be used by all assessors in
5 assessing property, in this state, also the form of pages of
6 the assessor's assessment book. The assessment rolls shall
7 be in a form that will permit entering, separately, the names
8 of all persons assessed, and shall also contain a notice in
9 substantially the following form:

10 If you are not satisfied that the foregoing assessment is
11 correct, you may file a protest against such assessment with
12 the board of review on or after April 16, to and including May 5
13 16, of the year of the assessment, such protest to be confined
14 to the grounds specified in section 441.37.

15 Dated: .. day of ... (month), .. (year)

16

17 County/City Assessor.

18 Sec. 2. Section 441.37, subsection 1, paragraph a,
19 unnumbered paragraph 1, Code 2013, is amended to read as
20 follows:

21 Any property owner or aggrieved taxpayer who is dissatisfied
22 with the owner's or taxpayer's assessment may file a protest
23 against such assessment with the board of review on or after
24 April 16, to and including May 5 16, of the year of the
25 assessment. In any county which has been declared to be a
26 disaster area by proper federal authorities after March 1 and
27 prior to May 20 of said year of assessment, the board of review
28 shall be authorized to remain in session until June 15 and the
29 time for filing a protest shall be extended to and include
30 the period from May 25 to June 5 of such year. Said protest
31 shall be in writing and signed by the one protesting or by the
32 protester's duly authorized agent. The taxpayer may have an
33 oral hearing thereon if request therefor in writing is made at
34 the time of filing the protest. Said protest must be confined
35 to one or more of the following grounds:

1 Sec. 3. APPLICABILITY. This Act applies to assessment years
2 beginning on or after January 1, 2014.

3 EXPLANATION

4 Current Code section 441.37 allows any property owner or
5 aggrieved taxpayer who is dissatisfied with the owner's or
6 taxpayer's assessment to file a protest against such assessment
7 with the local board of review on or after April 16, to and
8 including May 5, of the year of the assessment. The bill
9 extends that period to file a protest to May 16.

10 The bill applies to assessment years beginning on or after
11 January 1, 2014.