

**House Study Bill 29 - Introduced**

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE  
ON JUDICIARY BILL BY  
CHAIRPERSON BALTIMORE)

**A BILL FOR**

1 An Act relating to property tax assessment by modifying  
2 requirements relating to property assessment notices and  
3 equalization order notices, modifying provisions relating to  
4 property assessment protests and assessor informal reviews,  
5 and including applicability provisions.  
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.26, subsection 1, Code 2015, 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 contact the assessor on or after April ~~±~~ 2,  
12 to and including ~~May 4~~ April 25, of the year of the assessment  
13 to request an informal review of the assessment pursuant to  
14 section 441.30.

15 If you are not satisfied that the foregoing assessment is  
16 correct, you may file a protest against such assessment with  
17 the board of review on or after April 7 2, to and including ~~May~~  
18 5 April 30, of the year of the assessment, such protest to be  
19 confined to the grounds specified in section 441.37.

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

21 .....

22 County/City Assessor.

23 Sec. 2. Section 441.26, subsection 2, Code 2015, is amended  
24 to read as follows:

25 2. The notice in ~~1981 and~~ each odd-numbered year thereafter  
26 shall contain a statement that the assessments are subject  
27 to equalization pursuant to an order issued by the director  
28 of revenue, that the county auditor shall give notice on or  
29 before October ~~±~~ 8 by publication in an official newspaper of  
30 general circulation to any class of property affected by the  
31 equalization order, that the county auditor shall give notice  
32 by mail postmarked on or before October 8 to each property  
33 owner or taxpayer whose valuation has been increased by the  
34 equalization order, and that the board of review shall be in  
35 session from October 15 to November ~~±~~ 30 to hear protests of

1 affected property owners or taxpayers whose valuations have  
2 been adjusted by the equalization order.

3 Sec. 3. Section 441.28, Code 2015, is amended to read as  
4 follows:

5 **441.28 Assessment rolls — change — notice to taxpayer.**

6 The assessment shall be completed not later than April 1 each  
7 year. If the assessor makes any change in an assessment after  
8 it has been entered on the assessor's rolls, the assessor shall  
9 note on the roll, together with the original assessment, the  
10 new assessment and the reason for the change, together with the  
11 assessor's signature and the date of the change. Provided,  
12 however, in the event the assessor increases any assessment the  
13 assessor shall give notice of the increase in writing to the  
14 taxpayer by mail postmarked no later than April 1. No changes  
15 shall be made on the assessment rolls after April 1 except by  
16 written agreement of the taxpayer and assessor under section  
17 441.30, by order of the board of review or of the property  
18 assessment appeal board, or by decree of court.

19 Sec. 4. Section 441.30, subsections 1 and 2, Code 2015, are  
20 amended to read as follows:

21 1. Any property owner or aggrieved taxpayer who is  
22 dissatisfied with the owner's or taxpayer's assessment may  
23 contact the assessor by telephone or in writing by paper or  
24 electronic medium on or after April ~~1~~ 2, to and including ~~May~~  
25 4 April 25, of the year of the assessment to inquire about the  
26 specifics and accuracy of the assessment. Such an inquiry may  
27 also include a request for an informal review of the assessment  
28 by the assessor under one or more of the grounds for protest  
29 authorized under section 441.37 for the same assessment year.

30 2. In response to an inquiry under subsection 1, if the  
31 assessor, following an informal review, determines that the  
32 assessment was incorrect under one or more of the grounds for  
33 protest authorized under section 441.37 for the same assessment  
34 year, the assessor may, on or before April 25, recommend that  
35 the property owner or aggrieved taxpayer file a protest with

1 the local board of review and may file a recommendation with  
2 the local board of review related to the informal review, or  
3 may enter into a signed written agreement with the property  
4 owner or aggrieved taxpayer authorizing the assessor to correct  
5 or modify the assessment according to the agreement of the  
6 parties.

7 Sec. 5. Section 441.35, subsection 2, Code 2015, is amended  
8 to read as follows:

9 2. In any year after the year in which an assessment has  
10 been made of all of the real estate in any taxing district, the  
11 board of review shall meet as provided in section 441.33, and  
12 where the board finds the same has changed in value, the board  
13 shall revalue and reassess any part or all of the real estate  
14 contained in such taxing district, and in such case, the board  
15 shall determine the actual value as of January 1 of the year of  
16 the revaluation and reassessment and compute the taxable value  
17 thereof. If the assessment of any such property is ~~raised~~  
18 changed, or any property is added to the tax list by the board,  
19 the clerk shall give notice in the manner provided in section  
20 441.36. ~~However, if the assessment of~~ If all property in any  
21 taxing district is ~~raised~~ revalued and reassessed, the board  
22 ~~may~~ shall, in addition to notices required to be provided in  
23 the manner specified in section 441.36, instruct the clerk to  
24 give immediate notice by one publication in one of the official  
25 newspapers located in the taxing district, ~~and such published~~  
26 ~~notice shall take the place of the mailed notice provided for~~  
27 ~~in section 441.36, but all other provisions of that section~~  
28 ~~shall apply.~~ The decision of the board as to the foregoing  
29 matters shall be subject to appeal to the property assessment  
30 appeal board within the same time and in the same manner as  
31 provided in section 441.37A and to the district court within  
32 the same time and in the same manner as provided in section  
33 441.38.

34 Sec. 6. Section 441.37, subsection 1, paragraph a,  
35 unnumbered paragraph 1, Code 2015, is amended to read as

1 follows:

2 Any property owner or aggrieved taxpayer who is dissatisfied  
3 with the owner's or taxpayer's assessment may file a protest  
4 against such assessment with the board of review on or after  
5 April 7 2, to and including ~~May 5~~ April 30, of the year of the  
6 assessment. In any county which has been declared to be a  
7 disaster area by proper federal authorities after March 1 and  
8 prior to May 20 of said year of assessment, the board of review  
9 shall be authorized to remain in session until June 15 and the  
10 time for filing a protest shall be extended to and include the  
11 period from May 25 to June 5 of such year. The protest shall  
12 be in writing and, except as provided in subsection 3, signed  
13 by the one protesting or by the protester's duly authorized  
14 agent. The taxpayer may have an oral hearing on the protest if  
15 the request for the oral hearing is made in writing at the time  
16 of filing the protest. The protest must be confined to one or  
17 more of the following grounds:

18 Sec. 7. Section 441.37, subsection 3, Code 2015, is amended  
19 to read as follows:

20 3. For assessment years beginning on or after January  
21 1, 2014, the board of review may allow property owners or  
22 aggrieved taxpayers who are dissatisfied with the owner's or  
23 taxpayer's assessment to file a protest against such assessment  
24 by electronic means. Electronic filing of assessment protests  
25 may be authorized for the protest period that begins April  
26 7 2, the protest period that begins October ~~15~~ 9, or both.  
27 Except for the requirement that a protest be signed, all other  
28 requirements of this section for an assessment protest to the  
29 board of review shall apply to a protest filed electronically.  
30 If electronic filing is authorized by the local board of  
31 review, the availability of electronic filing shall be clearly  
32 indicated on the assessment roll notice provided to the  
33 property owner or taxpayer and included in both the published  
34 equalization order notice and the equalization order notice  
35 mailed to the property owner or taxpayer if applicable.

1     Sec. 8. Section 441.49, subsection 1, paragraph b, Code  
2 2015, is amended to read as follows:

3     *b.* However, an assessing jurisdiction may request the  
4 director to permit the use of an alternative method of  
5 applying the equalization order to the property values in the  
6 assessing jurisdiction, provided that the final valuation  
7 shall be equivalent to the director's equalization order. The  
8 assessing jurisdiction shall notify the county auditor of  
9 the request for the use of an alternative method of applying  
10 the equalization order and the director's disposition of the  
11 request. The request to use an alternative method of applying  
12 the equalization order, including procedures for notifying  
13 affected property owners and appealing valuation adjustments,  
14 shall be made within ten days from the date the county auditor  
15 receives the equalization order and the valuation adjustments,  
16 and appeal procedures shall be completed by ~~November 30~~  
17 December 15 of the year of the equalization order. Compliance  
18 with the provisions of section 441.21 is sufficient grounds  
19 for the director to permit the use of an alternative method of  
20 applying the equalization order.

21     Sec. 9. Section 441.49, subsections 2 and 4, Code 2015, are  
22 amended to read as follows:

23     2. *a.* On or before October ~~15~~ 8 the county auditor shall  
24 cause to be published in official newspapers of general  
25 circulation the final equalization order. The county auditor  
26 shall also notify each property owner or taxpayer whose  
27 valuation has been increased by the final equalization order  
28 by mail postmarked on or before October 8. The publication  
29 and the individual notice mailed to each property owner or  
30 taxpayer whose valuation has been increased shall include, in  
31 type larger than the remainder of the publication or notice,  
32 the following ~~statement~~ statements:

33     Assessed values are equalized by the department of revenue  
34 every two years. Local taxing authorities determine the final  
35 tax levies and may reduce property tax rates to compensate

1 for any increase in valuation due to equalization. If you  
2 are not satisfied that your assessment as adjusted by the  
3 equalization order is correct, you may file a protest against  
4 such assessment with the board of review on or after October  
5 9, to and including October 31.

6 *b.* Failure to publish the equalization order or to notify  
7 property owners or taxpayers of the equalization order has no  
8 effect upon the validity of the orders.

9 4. The local board of review shall reconvene in special  
10 session from October 15 to November ~~15~~ 30 for the purpose of  
11 hearing the protests of affected property owners or taxpayers  
12 within the jurisdiction of the board whose valuation of  
13 property if adjusted pursuant to the equalization order issued  
14 by the director of revenue will result in a greater value than  
15 permitted under section 441.21. The board of review shall  
16 accept protests only during the ~~first ten days following the~~  
17 ~~date the local board of review reconvenes~~ period of time from  
18 October 9, to and including October 31. The board of review  
19 shall limit its review to only the timely filed protests. The  
20 board of review may adjust all or a part of the percentage  
21 increase ordered by the director of revenue by adjusting the  
22 actual value of the property under protest to one hundred  
23 percent of actual value. Any adjustment so determined by  
24 the board of review shall not exceed the percentage increase  
25 provided for in the director's equalization order. The  
26 determination of the board of review on filed protests is  
27 final, subject to appeal to the property assessment appeal  
28 board. A final decision by the local board of review, or the  
29 property assessment appeal board, if the local board's decision  
30 is appealed, is subject to review by the director of revenue  
31 for the purpose of determining whether the board's actions  
32 substantially altered the equalization order. In making the  
33 review, the director has all the powers provided in chapter  
34 421, and in exercising the powers the director is not subject  
35 to chapter 17A. Not later than fifteen days following the

1 adjournment of the board, the board of review shall submit to  
2 the director of revenue, on forms prescribed by the director, a  
3 report of all actions taken by the board of review during this  
4 session.

5 Sec. 10. IMPLEMENTATION OF ACT. Section 25B.2, subsection  
6 3, shall not apply to this Act.

7 Sec. 11. APPLICABILITY. This Act applies to assessment  
8 years beginning on or after January 1, 2016.

9 EXPLANATION

10 The inclusion of this explanation does not constitute agreement with  
11 the explanation's substance by the members of the general assembly.

12 This bill relates to property assessment for purposes of  
13 property taxation by modifying provisions relating to property  
14 assessment notices and equalization order notices and by  
15 modifying provisions relating to property assessment protests  
16 and assessor informal reviews.

17 Current Code section 441.30 allows a property owner or  
18 taxpayer to contact the assessor to inquire about the specifics  
19 and accuracy of the assessment and to request an informal  
20 review of the assessment on or after April 1 to and including  
21 May 4 of the assessment year. The bill modifies that period  
22 of time to be on or after April 2 to and including April 25.  
23 The bill also authorizes a change to the assessment on or  
24 before April 25 if the owner or taxpayer enters into a written  
25 agreement with the assessor. This authority is in addition  
26 to the assessor's current authority to recommend that the  
27 taxpayer file a protest with the local board of review and file  
28 a recommendation in regards to such a protest.

29 The bill also modifies the period of time for filing an  
30 assessment protest with the local board of review from the  
31 current April 7 to May 5, to a period of time beginning April 2  
32 to and including April 30.

33 Current Code section 441.26 requires notices of equalization  
34 orders to be published in the newspaper on or before  
35 October 15. The bill modifies the publication deadline for



1 equalization order notices to October 8 and requires that  
2 individual notices be mailed by October 8 to each owner or  
3 taxpayer whose valuation has been increased by the equalization  
4 order. The bill provides that the notice shall contain the  
5 statement currently required in published notices and amends  
6 Code section 441.49 to also require that the notice contain a  
7 statement of the owner's or taxpayer's ability to file with the  
8 local board of review a protest against an assessment adjusted  
9 by the equalization order.

10 The bill also amends Code section 441.49 to modify the  
11 period of time for taxpayer protests of an equalization order  
12 and the dates of the local board of review's session to hear  
13 such protests. Current law allows such protests to be filed  
14 on or after October 15, to and including October 25. The bill  
15 makes the period of time for filing a protest from October 9 to  
16 October 31. The bill changes the dates during which the local  
17 board is in session to hear assessment protests resulting from  
18 equalization orders to be October 15 to November 30 (previously  
19 October 15 to November 15). The bill also provides that the  
20 deadline for completing the appeal procedures for equalizations  
21 implemented by the assessing jurisdiction using an alternative  
22 method of applying the equalization order is December 15  
23 instead of November 30.

24 Code section 441.35 provides that if the assessment of any  
25 property is raised during the local board of review's meeting  
26 in the even-numbered year, the clerk shall give notice by  
27 mail in the manner provided in Code section 441.36. The bill  
28 requires the mail notice for all property where the value has  
29 changed.

30 Code section 441.35, subsection 2, also authorizes the local  
31 board of review to provide notice to taxpayers by publication  
32 in one of the official newspapers located in the taxing  
33 district if the local board of review raises the assessment  
34 of all property in a taxing district during the local board  
35 of review's session in an even-numbered assessment year.

1 The bill modifies this provision to require, in addition to  
2 individual owner or taxpayer notices, notice by publication if  
3 all property in the taxing district is revalued and reassessed.

4 The bill amends Code section 441.37 to require individual  
5 assessment notices and published notices resulting from an  
6 equalization order to include information on the availability  
7 of electronic filing of protests if electronic filing is  
8 authorized by the local board of review.

9 The bill may include a state mandate as defined in Code  
10 section 25B.3. The bill makes inapplicable Code section 25B.2,  
11 subsection 3, which would relieve a political subdivision from  
12 complying with a state mandate if funding for the cost of  
13 the state mandate is not provided or specified. Therefore,  
14 political subdivisions are required to comply with any state  
15 mandate included in the bill.

16 The bill applies to assessment years beginning on or after  
17 January 1, 2016.