

Senate File 2059 - Introduced

SENATE FILE 2059
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SSB 3017)

A BILL FOR

1 An Act authorizing the use of electronic means for certain
2 notices and information provided by local assessors and
3 including applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 441.28A Electronic delivery
2 authorized.

3 1. If the assessor is required or authorized by this title
4 to send any assessment, notice, or any other information to
5 persons by regular mail, the assessor may instead provide the
6 assessment, notice, or other information by electronic means
7 if the person entitled to receive the assessment, notice,
8 or information has by electronic or other means, authorized
9 the assessor to provide the assessment, notice, or other
10 information in that manner. An authorization to receive
11 assessments, notices, or other information by electronic
12 means does not require the assessor to provide such items
13 by electronic means and does not prohibit an assessor from
14 providing such items by regular mail.

15 2. An authorization to receive assessments, notices, or
16 other information by electronic means pursuant to this section
17 shall continue until revoked in writing by the person. Such
18 revocation may be provided to the assessor electronically in a
19 manner approved by the assessor.

20 3. Electronic means includes delivery to an electronic mail
21 address or by other electronic means reasonably calculated to
22 apprise the person of the information that is being provided,
23 as designated by the authorizing person.

24 4. Any assessment, notice, or other information provided by
25 the assessor to a person pursuant to this section is deemed to
26 have been mailed by the assessor and received by the person on
27 the date that the assessor electronically sends the information
28 to the person or electronically notifies the person that the
29 information is available to be accessed by the person.

30 5. An authorization under this section also applies to
31 information that is not expressly required by law to be
32 sent by regular mail, but that is customarily sent by the
33 assessor using regular mail, to persons entitled to receive the
34 information.

35 6. Information compiled or possessed by the assessor for

1 the purposes of complying with authorizations for delivery
2 by electronic means under this title, including but not
3 limited to taxpayer electronic mail addresses, waivers, waiver
4 requests, waiver revocations, and passwords or other methods of
5 protecting taxpayer information are not public records and are
6 not subject to disclosure under chapter 22.

7 Sec. 2. APPLICABILITY. This Act applies to assessments,
8 notices, or other information provided by assessors on or after
9 July 1, 2018.

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EXPLANATION

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

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This bill provides that if an assessor is required or
14 authorized by the provisions of Title X of the Iowa Code to
15 send any assessment, notice, or any other information to
16 persons by regular mail, the assessor may instead provide
17 the assessment, notice, or other information by electronic
18 means, as described in the bill, if the person entitled to
19 receive such items has by electronic or other means, authorized
20 the assessor to provide the items in that manner. However,
21 an authorization to receive assessments, notices, or other
22 information by electronic means does not require the assessor
23 to provide such items by electronic means and does not prohibit
24 an assessor from providing such items by regular mail.

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The bill specifies that an authorization to receive
26 assessments, notices, or other information by electronic means
27 continues until revoked in writing by the person. A revocation
28 may be provided to the assessor electronically in a manner
29 approved by the assessor.

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Under the bill, any assessment, notice, or other information
31 provided by the assessor to a person is deemed to have been
32 mailed by the assessor and received by the person on the
33 date that the assessor electronically sends the information
34 to the person or electronically notifies the person that
35 the information is available to be accessed by the person.

S.F. 2059

1 Information compiled or possessed by the assessor for the
2 purposes of complying with the bill are not public records and
3 are not subject to disclosure under Code chapter 22.
4 The bill applies to assessments, notices, or other
5 information provided by assessors on or after July 1, 2018.