

**Senate File 59 - Introduced**

SENATE FILE 59

BY CHELGREN

**A BILL FOR**

1 An Act striking the future repeal of provisions relating to the  
2 property assessment appeal board and making corresponding  
3 changes.

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

1 Section 1. Section 441.37A, subsection 1, paragraph a, Code  
2 2017, is amended to read as follows:

3 a. For the assessment year beginning January 1, 2007, and  
4 all subsequent assessment years ~~beginning before January 1,~~  
5 ~~2021,~~ appeals may be taken from the action of the board of  
6 review with reference to protests of assessment, valuation, or  
7 application of an equalization order to the property assessment  
8 appeal board created in [section 421.1A](#). However, a property  
9 owner or aggrieved taxpayer or an appellant described in  
10 section 441.42 may bypass the property assessment appeal board  
11 and appeal the decision of the local board of review to the  
12 district court pursuant to [section 441.38](#).

13 Sec. 2. REPEAL. 2005 Iowa Acts, chapter 150, section 134,  
14 as amended by 2013 Iowa Acts, chapter 123, section 62, and 2015  
15 Iowa Acts, chapter 109, section 1, is repealed.

16 EXPLANATION

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

19 In 2005, the property assessment appeal board was  
20 established. The legislation establishing the property  
21 assessment appeal board included a future repeal of the board  
22 effective July 1, 2013. This future repeal provision was  
23 amended in 2013 to extend the date of the repeal to July 1,  
24 2018. In 2015, the future repeal provision was again extended  
25 from July 1, 2018, to July 1, 2021.

26 This bill repeals the property assessment appeal board's  
27 future repeal provisions, including the 2013 and 2015  
28 amendments to those provisions. The bill also strikes a  
29 limitation in Code section 441.37A regarding the assessment  
30 years for which the property assessment appeal board may hear  
31 appeals.