

**Senate Study Bill 3017 - Introduced**

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON GARRETT)

**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.

10

EXPLANATION

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

13 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.

25 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.

30 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. \_\_\_\_\_

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.