

House File 2357 - Introduced

HOUSE FILE 2357
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO HF 2189)

A BILL FOR

1 An Act relating to sessions of the local board of review and
2 including effective date provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.33, subsection 1, Code 2022, is
2 amended to read as follows:

3 1. The board of review shall be in session from a date
4 determined by the board that is on or after May 1 but not later
5 than May 7 through the period of time necessary to act on all
6 protests filed under section 441.37 but not later than May
7 31 each year and for an additional period as required under
8 section 441.37 and shall hold as many meetings as are necessary
9 to discharge its duties. On or before May 31 in those years
10 in which a session has not been extended as required under
11 section 441.37, the board shall return all books, records,
12 and papers to the assessor except undisposed of protests and
13 records pertaining to those protests. If it has not completed
14 its work by May 31, in those years in which the session has not
15 been extended under section 441.37, the director of revenue
16 may authorize the board of review to continue in session for
17 a period necessary to complete its work, but the director of
18 revenue shall not approve a continuance extending beyond July
19 15. On or before May 31 or on the final day of any extended
20 session required under section 441.37 or authorized by the
21 director of revenue, the board of review shall adjourn until
22 the date determined by the board that is on or after May 1 but
23 not later than May 7 of the following year. It shall adopt
24 its own rules of procedure, elect its own chairperson from
25 its membership, and keep minutes of its meetings. The board
26 shall appoint a clerk who may be a member of the board or any
27 other qualified person, except the assessor or any member of
28 the assessor's staff. It may be reconvened by the director
29 of revenue. All undisposed protests in its hands on July 15
30 shall be automatically overruled and returned to the assessor
31 together with its other records.

32 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate
33 importance, takes effect upon enactment.

34 EXPLANATION

35 The inclusion of this explanation does not constitute agreement with

1 the explanation's substance by the members of the general assembly.

2 Code section 441.33 requires the board of review to be in
3 session beginning May 1 for the purpose of hearing property tax
4 protests under Code section 441.37. This bill provides that
5 the commencement of the board of review's session shall be on a
6 date determined by the board that is on or after May 1 but not
7 later than May 7.

8 The bill takes effect upon enactment.