

**Senate File 162 - Introduced**

SENATE FILE 162  
BY LOFGREN

**A BILL FOR**

1 An Act relating to protests of assessments for commercial and  
2 industrial property filed with the local board of review and  
3 including applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.26, subsection 1, Code 2021, 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 April 25, of the year of the assessment to  
13 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 2, to and including April  
18 30, of the year of the assessment, such protest to be confined  
19 to the grounds specified in [section 441.37](#). A protest against  
20 such assessment for property classified as commercial property  
21 or industrial property may only be filed if you have not filed  
22 a protest for the property in any of the immediately preceding  
23 three assessment years, unless the assessor, following an  
24 informal review under section 441.30, recommends that you  
25 file a protest; there is a clerical or mathematical error as  
26 provided in section 441.37, subsection 2; or the property has  
27 changed ownership, been reclassified, or has been improved  
28 or had improvements to the property removed during the year  
29 preceding January 1 of the assessment year.

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

31 .....

32 County/City Assessor.

33 Sec. 2. Section 441.37, subsection 1, paragraph a,  
34 subparagraph (1), unnumbered paragraph 1, Code 2021, is amended  
35 to read as follows:

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

19 Sec. 3. Section 441.37, subsection 1, Code 2021, is amended  
20 by adding the following new paragraph:

21 NEW PARAGRAPH. *Ob.* A property owner or aggrieved taxpayer  
22 shall not be authorized to protest the owner or taxpayer's  
23 assessment for property classified as commercial property  
24 or industrial property if the owner or taxpayer has filed a  
25 protest for the property in any of the immediately preceding  
26 three assessment years, unless the assessor, following an  
27 informal review under section 441.30, recommends that the owner  
28 or taxpayer file a protest; there is a clerical or mathematical  
29 error as provided in subsection 2; or the property has changed  
30 ownership, been reclassified, or has been improved or had  
31 improvements to the property removed during the year preceding  
32 January 1 of the assessment year.

33 Sec. 4. Section 441.49, subsection 2, paragraph a,  
34 unnumbered paragraph 1, Code 2021, is amended to read as  
35 follows:

1 On or before October 8 the county auditor shall cause to  
2 be published in official newspapers of general circulation  
3 the final equalization order. The county auditor shall also  
4 notify each property owner or taxpayer whose valuation has been  
5 increased by the final equalization order by mail postmarked on  
6 or before October 8. The publication and the individual notice  
7 mailed to each property owner or taxpayer whose valuation has  
8 been increased shall include, in type larger than the remainder  
9 of the publication or notice, the following statements:

10 Assessed values are equalized by the department of revenue  
11 every two years. Local taxing authorities determine the final  
12 tax levies and may reduce property tax rates to compensate  
13 for any increase in valuation due to equalization. If you  
14 are not satisfied that your assessment as adjusted by the  
15 equalization order is correct, you may file a protest against  
16 such assessment with the board of review on or after October 9,  
17 to and including October 31. A protest against an assessment  
18 as adjusted by the equalization order for property classified  
19 as commercial property or industrial property may only be filed  
20 if you have not filed a protest against the assessment as  
21 adjusted by an equalization order for the property in any of  
22 the immediately preceding three assessment years.

23 Sec. 5. Section 441.49, subsection 4, Code 2021, is amended  
24 to read as follows:

25 4. The local board of review shall reconvene in special  
26 session from October 10 to November 15 for the purpose of  
27 hearing the protests of affected property owners or taxpayers  
28 within the jurisdiction of the board whose valuation of  
29 property if adjusted pursuant to the equalization order  
30 issued by the department of revenue will result in a greater  
31 value than permitted under [section 441.21](#). A property owner  
32 or taxpayer shall not be authorized to protest against the  
33 assessment as adjusted by an equalization order for property  
34 classified as commercial property or industrial property if the  
35 owner or taxpayer has filed a protest against the assessment

1 as adjusted by an equalization order for the property in any  
2 of the immediately preceding three assessment years. The  
3 board of review shall accept protests only during the period  
4 of time from October 9, to and including October 31. The board  
5 of review shall limit its review to only the timely filed  
6 protests. The board of review may adjust all or a part of the  
7 percentage increase ordered by the department of revenue by  
8 adjusting the actual value of the property under protest to one  
9 hundred percent of actual value. Any adjustment so determined  
10 by the board of review shall not exceed the percentage increase  
11 provided for in the department's equalization order. The  
12 determination of the board of review on filed protests is  
13 final, subject to appeal to the property assessment appeal  
14 board. A final decision by the local board of review, or the  
15 property assessment appeal board, if the local board's decision  
16 is appealed, is subject to review by the director of revenue  
17 for the purpose of determining whether the board's actions  
18 substantially altered the equalization order. In making the  
19 review, the director has all the powers provided in chapter  
20 421, and in exercising the powers the director is not subject  
21 to [chapter 17A](#). Not later than fifteen days following the  
22 adjournment of the board, the board of review shall submit to  
23 the director of revenue, on forms prescribed by the director, a  
24 report of all actions taken by the board of review during this  
25 session.

26 Sec. 6. APPLICABILITY. This Act applies to assessment years  
27 beginning on or after January 1, 2022.

28 EXPLANATION

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

31 This bill relates to protests of assessments for commercial  
32 and industrial property filed with the local board of review.  
33 The bill provides that for the protests of property assessments  
34 filed with the local board of review during the period of April  
35 2, to and including April 30, a property owner or aggrieved

1 taxpayer shall not be authorized to protest the owner or  
2 taxpayer's assessment for property classified as commercial  
3 property or industrial property if the owner or taxpayer has  
4 filed a protest for the property in any of the immediately  
5 preceding three assessment years, unless the assessor,  
6 following an informal review under Code section 441.30,  
7 recommends that the owner or taxpayer file a protest; there  
8 is a clerical or mathematical error in the assessment; or the  
9 property has changed ownership, been reclassified, or has been  
10 improved or had improvements to the property removed during the  
11 year preceding January 1 of the assessment year.

12 The bill also amends Code section 441.49 relating to  
13 protests of changes to assessments resulting from application  
14 of equalization orders issued by the department of revenue.  
15 The bill provides that a property owner or taxpayer shall not  
16 be authorized to protest against the assessment as adjusted by  
17 an equalization order for property classified as commercial  
18 property or industrial property if the owner or taxpayer has  
19 filed a protest against the assessment as adjusted by an  
20 equalization order for the property in any of the immediately  
21 preceding three assessment years.

22 The bill applies to assessment years beginning on or after  
23 January 1, 2022.