

**Senate File 353 - Introduced**

SENATE FILE 353  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO SSB 1089)

**A BILL FOR**

1 An Act relating to certain deadlines relating to the informal  
2 review and protest of property assessments in counties  
3 declared to be a disaster area or that are the subject of a  
4 disaster emergency proclamation.

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

1 Section 1. Section 441.30, subsections 1 and 2, Code 2023,  
2 are amended to read as follows:

3 1. Any property owner or aggrieved taxpayer who is  
4 dissatisfied with the owner's or taxpayer's assessment may  
5 contact the assessor by telephone or in writing by paper  
6 or electronic medium on or after April 2, to and including  
7 April 25, of the year of the assessment to inquire about the  
8 specifics and accuracy of the assessment. Such an inquiry may  
9 also include a request for an informal review of the assessment  
10 by the assessor under one or more of the grounds for protest  
11 authorized under [section 441.37](#). In any county that has been  
12 declared to be a disaster area by proper federal authorities  
13 or that is the subject of a state of disaster emergency  
14 proclamation by the governor after March 1 and prior to May  
15 20 of the year of assessment, the period for inquiries under  
16 this subsection shall be extended to and include May 25 of such  
17 year.

18 2. In response to an inquiry under [subsection 1](#), if the  
19 assessor, following an informal review, determines that the  
20 assessment was incorrect under one or more of the grounds for  
21 protest authorized under [section 441.37](#), the assessor may, on  
22 or before April 25, or on or before May 25 if the period of time  
23 is extended under subsection 1, recommend that the property  
24 owner or aggrieved taxpayer file a protest with the local board  
25 of review and may file a recommendation with the local board  
26 of review related to the informal review, or may enter into a  
27 signed written agreement with the property owner or aggrieved  
28 taxpayer authorizing the assessor to correct or modify the  
29 assessment according to the agreement of the parties.

30 Sec. 2. Section 441.37, subsection 1, paragraph a,  
31 subparagraph (1), unnumbered paragraph 1, Code 2023, is amended  
32 to read as follows:

33 Any property owner or aggrieved taxpayer who is dissatisfied  
34 with the owner's or taxpayer's assessment may file a protest  
35 against such assessment with the board of review on or

1 after April 2, to and including April 30, of the year of the  
2 assessment. In any county which has been declared to be a  
3 disaster area by proper federal authorities or that is the  
4 subject of a state of disaster emergency proclamation by the  
5 governor after March 1 and prior to May 20 of said year of  
6 assessment, the board of review shall be authorized to remain  
7 in session until ~~June~~ July 15 and the time for filing a protest  
8 shall be extended to and include the period from May 25 1  
9 to June 5 of such year. The protest shall be in writing on  
10 forms prescribed by the director of revenue and, except as  
11 provided in **subsection 3**, signed by the one protesting or by  
12 the protester's duly authorized agent. The taxpayer may have  
13 an oral hearing on the protest if the request for the oral  
14 hearing is made in writing at the time of filing the protest.  
15 The protest must be confined to one or more of the following  
16 grounds:

17 EXPLANATION

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

20 This bill relates to certain deadlines relating to the  
21 informal review and protest of property assessments in counties  
22 declared to be a disaster area.

23 Code section 441.30 provides that any property owner or  
24 aggrieved taxpayer who is dissatisfied with the owner's or  
25 taxpayer's assessment may contact the assessor on or after  
26 April 2, to and including April 25, to inquire about the  
27 specifics and accuracy of the assessment and to request an  
28 informal review of the assessment by the assessor. The bill  
29 provides that for a county that has been declared to be a  
30 disaster area by proper federal authorities or that is the  
31 subject of a state of disaster proclamation by the governor  
32 after March 1 and prior to May 20 of the year of assessment, the  
33 period for informal review shall be extended to and include May  
34 25 of such year.

35 Code section 441.37 provides that in a county that has been

1 declared to be a disaster area by proper federal authorities  
2 after March 1 and prior to May 20 of the year of assessment,  
3 the board of review is authorized to remain in session until  
4 June 15, instead of May 31, as is otherwise required. The bill  
5 extends that time period under such circumstances from June  
6 15 to July 15, and modifies the period of time for filing a  
7 protest from May 25 through June 5 to be May 1 through June 5.  
8 The bill also adds a state of disaster emergency proclamation  
9 by the governor as a qualifying circumstance for modification  
10 of the session of the board of review.