

## CHAPTER 235

## ASSESSMENT EXPENSE FUND

S. F. 289

AN ACT relating to the assessment expense fund.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter two hundred ninety-one (291), Acts of the  
2 Fifty-eighth General Assembly, is hereby amended by adding the  
3 following:

4 "The county treasurer shall pay to the county auditor all the money  
5 remaining in the fund known as 'The City Assessment Expense Fund'.  
6 The auditor shall transfer the money to the fund known as 'Assess-  
7 ment Expense Fund' as provided for in this chapter."

Approved May 2, 1961.

## CHAPTER 236

## SUPPLEMENTAL TAX RETURNS

H. F. 264

AN ACT providing for supplemental returns and listings by owners of property subject to taxation in this state, and providing for the manner of use of such supplemental returns by assessors in the preparation of assessment rolls.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter two hundred ninety-one (291), Acts of the  
2 Fifty-eighth General Assembly, is hereby amended by inserting after  
3 section nineteen (19) thereof the following:

4 1. Supplemental and optional to the procedure for the assessment  
5 of property by the assessor as provided in this chapter, the assessor  
6 is hereby authorized to require from all persons required to list their  
7 property for taxation as provided by sections four hundred twenty-  
8 eight point one (428.1), four hundred twenty-eight point two (428.2)  
9 and four hundred twenty-eight point three (428.3), of the Code, a  
10 supplemental return to be prescribed by the state tax commission upon  
11 which such person shall list his property. Such supplemental return  
12 shall be in substantially the same form as now prescribed by law for  
13 the assessment rolls used in the listing of property by the assessors,  
14 and the state tax commission may prescribe separate supplemental  
15 forms for the listing of personal property, both tangible and intangi-  
16 ble. It shall be the duty of every person required to list property for  
17 taxation to make a complete listing of such property upon such sup-  
18 plemental forms and to return the same to the assessor as promptly as  
19 possible. Such return shall be verified over the signature of the per-  
20 son making the return and the provisions of section twenty-five (25)  
21 of this chapter shall apply to any person making such return. The  
22 assessor shall make such supplemental return forms available as soon  
23 as practicable after the first day of January of each year. The assess-  
24 or shall make such supplemental return forms available to the tax-  
25 payer by mail, or at a designated place within the taxing district.

26 2. Upon receipt of such supplemental return from any person the

27 assessor shall prepare a roll assessing such person as hereinafter  
28 provided. In the preparation of such assessment roll the assessor  
29 shall be guided not only by the information contained in such supple-  
30 mental roll, but by any other information he may have or which may  
31 be obtained by him as prescribed by the law relating to the assessment  
32 of property. The assessor shall not be bound by any values as listed  
33 in such supplemental return, and he may include in the assessment  
34 roll any property omitted from the supplemental return which in the  
35 knowledge and belief of the assessor should be listed as required by  
36 law by the person making the supplemental return. Upon completion  
37 of such roll he shall deliver to the person submitting such supple-  
38 mental return a copy of the assessment roll, either personally or by  
39 mail.

40 3. Any taxpayer aggrieved by the action of the assessor in the  
41 preparation of an assessment roll upon which a supplemental return  
42 has been made shall have the same rights and privileges of appeal as  
43 provided by law in connection with the assessment rolls prepared in  
44 entirety by the assessor, but no assessment rolls prepared by the  
45 assessor after receiving a supplemental return shall be deemed in-  
46 sufficient or invalid because of the fact that such assessment roll does  
47 not bear the signature of the person assessed, and the signature of  
48 the person listing property upon the supplemental return shall be  
49 deemed a signature on the roll as prepared by the assessor.

50 4. The supplemental returns herein provided for shall be preserved  
51 in the same manner as assessment rolls, but shall be confidential to  
52 the assessor, board of review, or state tax commission, and shall not  
53 be open to public inspection, but any final assessment roll as made  
54 out by the assessor shall be a public record, provided that such supple-  
55 mental return shall be available to counsel of either the person making  
56 the return or of the public, in case any appeal is taken to the board of  
57 review or to the court.

58 5. In the event of failure of any person required to list property  
59 to make a supplemental return, as required herein, on or before the  
60 fifteenth day of February of any year when such listing is required,  
61 the assessor shall proceed in the listing and assessment of his property  
62 as provided by this chapter, and no person subject to taxation shall be  
63 relieved of his obligation to list his property through failure to make  
64 a supplemental return as herein provided, and any roll prepared by  
65 the assessor after receiving a supplemental return or when prepared  
66 in accordance with other provisions of this chapter, shall be a valid  
67 assessment.

68 6. The provisions of chapter two hundred ninety-one (291), Acts  
69 of the Fifty-eighth General Assembly, relating to assessment rolls  
70 shall be applicable to the preparation of rolls upon which a supple-  
71 mental return has been received, insofar as they are not in conflict  
72 with the provisions of this Act.

Approved April 18, 1961.