

6 2. No demand of taxes shall be necessary, but it shall be the duty of every  
7 person subject to taxation to attend at the office of the treasurer, at some time  
8 between the first Monday in August and September 1 following, and pay his *or*  
9 *her* taxes in full, or one-half thereof before September 1 succeeding the levy, and  
10 the remaining half before March 1 following.

1 SEC. 6. The provisions of section one (1) of this Act shall be retroactive to  
2 January 1, 1973. The provisions of sections two (2), three (3), and four (4) of this  
3 Act shall be retroactive to January 1, 1976. The provisions of section five (5) of  
4 this Act shall be retroactive to July 1, 1975.

1 SEC. 7. This Act, being deemed of immediate importance, shall take effect  
2 and be in force from and after its publication in The Daily Freeman-Journal, a  
3 newspaper published in Webster City, Iowa, and in The New Iowa Bystander, a  
4 newspaper published in West Des Moines, Iowa.

Approved June 10, 1976.

I hereby certify that the foregoing Act, House File 1200, was published in The Daily Freeman-Journal, Webster City, Iowa, on June 16, 1976, and in The New Iowa Bystander, West Des Moines, Iowa, June 17, 1976.

MELVIN D. SYNHORST, *Secretary of State*

## CHAPTER 1199

### TAX ASSESSMENTS

H. F. 1564

AN ACT relating to equalization and assessment procedures by providing for the assessment of property every two years, providing that the equalized values be included in the assessments for the following year, providing for use of other appraisal methods to be used to determine value of property when market value cannot be determined, providing for appeal by assessors to state board of tax review on final equalization orders, relating to the date of delinquency for nonpayment of first-half property taxes due and payable in the fiscal year beginning July 1, 1976, and adjusting the dates relating to the completion of the assessment and delivery of the abstracts of assessments, notification of taxpayers of adjusted values, the filing of protests, and the sessions of the local boards of review.

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

1 SECTION 1. Section four hundred twenty-eight point four (428.4), unnumbered  
2 paragraph one (1), Code 1975, is amended to read as follows:

3 Property shall be ~~taxed~~ *assessed for taxation* each year. Personal property shall  
4 be listed and assessed each year in the name of the owner of the personal  
5 property on the first day of January *and the assessment made shall be the value of*  
6 *the personal property as of January first of the year of the assessment.* Real estate  
7 shall be listed and ~~valued in 1974~~ *assessed in 1978* and every ~~four~~ *two* years  
8 thereafter. *The assessment of real estate shall be the value of the real estate as of*  
9 *January first of the year of the assessment. The year 1978 and each even-numbered*  
10 *year thereafter shall be a reassessment year.* In any year, after the year in which an  
11 assessment has been made of all the real estate in any assessing jurisdiction, it  
12 shall be the duty of the assessor to value and assess or revalue and reassess, as the  
13 case may require, any real estate that ~~he~~ *the assessor* finds was incorrectly valued  
14 or assessed, or was not listed, valued and assessed, in the real estate assessment  
15 year immediately preceding, also any real estate ~~he~~ *the assessor* finds has changed  
16 in value subsequent to January ~~1~~ *first* of the preceding real estate assessment year.

17 The assessor shall determine the actual value and compute the taxable value  
 18 thereof *as of January first of the year of the revaluation and reassessment*. The  
 19 assessment shall be completed as specified in section 441.28, but no reduction or  
 20 increase in actual value shall be made for prior years. If an assessor makes a  
 21 change in the valuation of the real estate as provided for herein, the provisions of  
 22 sections 441.23, 441.37, 441.38 and 441.39 shall apply.

1 SEC. 2. Section four hundred forty-one point twenty-one (441.21), subsection  
 2 one (1), unnumbered paragraph nine (9), Code 1975, as amended by Acts of the  
 3 Sixty-sixth General Assembly, 1975 Session, chapter two hundred five (205),  
 4 section two (2), is amended to read as follows:

5 In the event market value of the property being assessed cannot be readily  
 6 established in the foregoing manner, then the assessor may ~~consider~~ *determine the*  
 7 *value of the property using the other uniform and recognized appraisal methods*  
 8 *including its productive and earning capacity, if any, industrial conditions, its cost,*  
 9 *physical and functional depreciation and obsolescence and replacement cost, and*  
 10 *all other factors which would assist in determining the fair and reasonable market*  
 11 *value of the property but the actual value shall not be determined by use of only*  
 12 *one such factor. The following shall not be taken into consideration: Special*  
 13 *value or use value of the property to its present owner, and the good will or value*  
 14 *of a business which uses the property as distinguished from the value of the*  
 15 *property as property. Upon adoption of uniform rules by the revenue department*  
 16 *or succeeding authority covering assessments and valuations of such properties,*  
 17 *said valuation on such properties shall be determined in accordance therewith for*  
 18 *assessment purposes to assure uniformity, but such rules shall not be inconsistent*  
 19 *with or change the foregoing means of determining the actual, market, taxable*  
 20 *and assessed values.*

1 SEC. 3. Section four hundred forty-one point twenty-three (441.23), Code  
 2 1975, as amended by Acts of the Sixty-sixth General Assembly, 1975 Session,  
 3 chapter two hundred eighteen (218), section one (1), is amended to read as  
 4 follows:

5 **441.23 Notice of valuation.** If there has been an increase or decrease in the  
 6 valuation of the property, or upon the written request of the person assessed, the  
 7 assessor shall, at the time of making the assessment, inform the person assessed,  
 8 in writing, of the valuation put upon his property, and notify him, if he feels  
 9 aggrieved, to appear before the board of review and show why the assessment  
 10 should be changed. ~~The~~ *In odd-numbered years, the owners of real property shall*  
 11 *be notified not later than April fifteenth of any adjustment of the real property*  
 12 *assessment. In even-numbered years, the notice of an increase or decrease in the*  
 13 *valuation of the property shall be provided to the owners of real property not later than*  
 14 *June thirtieth as provided in section four hundred forty-one point forty-nine (441.49) of*  
 15 *the Code.*

1 SEC. 4. Section four hundred forty-one point twenty-six (441.26), Code 1975,  
 2 is amended to read as follows:

3 **441.26 Assessment rolls and books.** The director of revenue shall each year  
 4 prescribe the form of assessment roll to be used by all assessors in assessing real  
 5 and personal property, including moneys and credits, in this state, also the form  
 6 of pages of the assessor's assessment book. Such assessment rolls shall be in such  
 7 form as will permit entering thereon, separately, the names of all persons,  
 8 partnerships, corporations, or associations assessed; shall contain a form of oath  
 9 or affirmation to be administered to each person assessed, and shall also contain  
 10 a notice in *substantially* the following form:

11 "If you are not satisfied that the foregoing assessment is correct, you may file a  
 12 protest against such assessment with the board of review on or after April ~~16~~  
 13 *sixteenth*, to and including May ~~5~~ *fifth*, of the year of the assessment, such protest  
 14 to be confined to the grounds specified in section 441.37. Dated ..... day of

15 ..... , 19....., .....County/City Assessor.”

16 *The dates specified in the notice sent to the owner of property in even-numbered*  
17 *years shall contain the dates for filing of protests as provided in section four hundred*  
18 *forty-one point forty-nine (441.49) of the Code.*

19 Such assessment rolls shall be used in listing the property and showing the  
20 values affixed to such property of all persons, partnerships, corporations, or  
21 associations assessed, which rolls shall be made in duplicate. Said duplicate roll  
22 shall be signed by the assessor, detached from the original and delivered to the  
23 person assessed if there has been an increase or decrease in the valuation of the  
24 property, or upon the written request of the person assessed. It shall be lawful to  
25 combine the affidavit or form of oath or affirmation with reference to real and  
26 personal property, and the affidavit or form of oath or affirmation as to moneys  
27 and credits, into one affidavit or form of oath or affirmation, and only the one  
28 such affidavit or form of oath or affirmation shall be sufficient on the assessment  
29 roll. The pages of the assessor’s assessment book shall contain columns ruled and  
30 headed for the information required by this chapter and that which the director  
31 of revenue may deem essential in the equalization work of the director. The  
32 assessor shall return all assessment rolls and any schedules therewith to the  
33 county auditor, along with the completed assessment book, as provided in this  
34 chapter, and the county auditor shall carefully keep and preserve all such rolls,  
35 schedules and book for a period of five years from the time of filing of the same  
36 in his office.

1 SEC. 5. Section four hundred forty-one point twenty-eight (441.28), Code  
2 1975, is amended to read as follows:

3 **441.28 Assessment rolls—change—notice to taxpayer.** The assessment shall  
4 be completed not later than April ~~15~~ *fifteenth in odd-numbered years and not later*  
5 *than May fifteenth in even-numbered years.* If the assessor makes any change in an  
6 assessment after it has been entered on the assessor’s rolls, he shall note on said  
7 roll, together with the original assessment, the new assessment and the reason for  
8 the change, together with his signature and the date of the change. Provided,  
9 however, in the event the assessor increases any assessment he shall give notice in  
10 writing thereof to the taxpayer by mail prior to the meeting of the board of  
11 review. No changes shall be made on the assessment rolls after April ~~16~~ *fifteenth*  
12 *in odd-numbered years and after May fifteenth in even-numbered years* except by  
13 order of the board of review or by decree of court.

1 SEC. 6. Section four hundred forty-one point thirty (441.30), Code 1975, is  
2 amended to read as follows:

3 **441.30 Completion of assessment—oath.** The assessment shall be completed  
4 by the first day of May *in odd-numbered years or June first in even-numbered years,*  
5 and the assessor shall attach to the assessment rolls his oath in the following  
6 form:

7 “I, (A ..... B ..... ), assessor of city/county of ..... state of  
8 Iowa, do solemnly swear (or affirm) that the taxable values of all property,  
9 money, and credits, of which a statement has been made and verified by the oath  
10 of the person required to list the same, is herein set forth in such statement; that  
11 in every case, where I have been required to ascertain the amount or value of any  
12 property, I have diligently, and by the best means in my power, endeavored to  
13 ascertain the true amount and value, and as I verily believe the taxable values  
14 thereof are set forth in the annexed return; in no case have I knowingly omitted  
15 to demand of any person, of whom I was required to do so, a statement of the  
16 items of his property which he was required by law to list, nor to administer the  
17 oath to him, unless he refused to take it, nor in any way connive at any violation  
18 or evasion of any of the requirements of the law in relation to the assessment of  
19 property for taxation.

20 .....  
21 Assessor

22 Subscribed and sworn to (or affirmed) this .... day of .... A.D. ...., before me.  
 23 .....  
 24 Notary Public/Clerk of Court”

1 SEC. 7. Section four hundred forty-one point thirty-three (441.33), Code 1975,  
 2 is amended to read as follows:

3 **441.33 Sessions of board of review.** The board of review shall be in session  
 4 from May ~~+~~ *first* to May ~~31~~, ~~both inclusive~~, *thirty-first* in each *odd-numbered* year  
 5 and for such additional period as may be required under section 441.37 and shall  
 6 hold as many meetings as are necessary to discharge its duties. On June ~~+~~ *first* in  
 7 any *odd-numbered* year in which a session has not been extended as required  
 8 under section 441.37, said board shall return all books, records and papers to the  
 9 assessor except undisposed of protests and records pertaining thereto. If it has not  
 10 completed its work prior to June ~~+~~ *first*, in those years in which the session has  
 11 not been extended under section 441.37 the director of revenue may authorize the  
 12 board of review to continue in session for such period as is necessary to complete  
 13 its work, but in no event shall the director of revenue approve a continuance  
 14 extending beyond ~~August + July fifteenth~~. On June ~~+~~ *first* or on the final day of  
 15 any extended session required under section 441.37 or authorized by the director  
 16 of revenue as herein provided the board of review shall be adjourned until May ~~+~~  
 17 *first* of the following year. It shall adopt its own rules of procedure, elect its own  
 18 chairman from its membership, and keep minutes of its meetings. The board shall  
 19 appoint a clerk who may be a member of such board or any other qualified  
 20 person, except the assessor or any member of his staff. It may be reconvened by  
 21 the director of revenue. All undisposed protests in its hands on ~~August + July~~  
 22 *fifteenth* shall be automatically overruled and returned to the assessor together  
 23 with its other records.

24 *In even-numbered years, the board of review shall be in session at the times*  
 25 *designated in section four hundred forty-one point forty-nine (441.49) of the Code.*

26 Within fifteen days following the adjournment of any regular or special session,  
 27 the board of review shall submit to the director of revenue, on forms prescribed  
 28 by the director, a report of any actions taken during that session.

1 SEC. 8. Section four hundred forty-one point thirty-five (441.35), unnumbered  
 2 paragraph two (2), Code 1975, is amended to read as follows:

3 In any year after the year in which an assessment has been made of all of the  
 4 real estate in any taxing district, it shall be the duty of the board of review to  
 5 meet as provided in section 441.33, and where it finds the same has changed in  
 6 value, to revalue and reassess any part or all of the real estate contained in such  
 7 taxing district, and in such case, it shall determine the actual value *as of January*  
 8 *first of the year of the revaluation and reassessment* and compute the taxable value  
 9 thereof, and any aggrieved taxpayer may petition for a revaluation of his  
 10 property, but no reduction or increase shall be made for prior years. If the  
 11 assessment of any such property is raised, or any property is added to the tax list  
 12 by the board, the clerk shall give notice in the manner provided in section 441.36,  
 13 provided, however, that if the assessment of all property in any taxing district is  
 14 raised the board may instruct the clerk to give immediate notice by one  
 15 publication in one of the official newspapers located in the taxing district, and  
 16 such published notice shall take the place of the mailed notice provided for in  
 17 section 441.36, but all other provisions of said section shall apply. The decision of  
 18 the board as to the foregoing matters shall be subject to appeal to the district  
 19 court within the same time and in the same manner as provided in section 441.38.

1 SEC. 9. Section four hundred forty-one point thirty-seven (441.37),  
 2 unnumbered paragraph one (1), Code 1975, is amended to read as follows:

3 Any property owner or aggrieved taxpayer who is dissatisfied with his  
 4 assessment may file a protest against such assessment with the board of review on  
 5 or after April ~~16~~ *sixteenth*, to and including May ~~5~~ *fifth*, of the year of the

6 assessment. In any county which has been declared to be a disaster area by  
 7 proper federal authorities after March ~~† first~~ and prior to May ~~20 twentieth~~ of said  
 8 year of assessment, the time for filing a protest shall be extended to and include  
 9 the period from May ~~25 twenty-fifth~~ to June ~~5 fifth~~ of such year. Said protest shall  
 10 be in writing and signed by the one protesting or by his duly authorized agent.  
 11 *The dates specified in this section shall apply only in odd-numbered years. The time*  
 12 *for filing of protests in even-numbered years shall be as provided in section four*  
 13 *hundred forty-one point forty-nine (441.49) of the Code. Taxpayer may have an oral*  
 14 *hearing thereon if request therefor in writing is made at the time of filing the*  
 15 *protest. Said protest must be confined to one or more of the following grounds:*

1 SEC. 10. Section four hundred forty-one point forty-five (441.45), Code 1975,  
 2 as amended by Acts of the Sixty-sixth General Assembly, 1975 Session, chapter  
 3 two hundred nineteen (219), sections one (1) and two (2), is amended to read as  
 4 follows:

5 **441.45 Abstract to state department of revenue.** The county assessor of each  
 6 county and each city assessor shall, on or before ~~the first Monday in~~ July ~~first in~~  
 7 ~~odd-numbered years and on or before September fifteenth in even-numbered years,~~  
 8 make out and transmit to the department of revenue an abstract of the real and  
 9 personal property in his county or city, as the case may be, and file a copy  
 10 thereof with the county auditor, in which he shall set forth:

11 1. The number of acres of land and the aggregate taxable values of the same,  
 12 exclusive of city lots, returned by the assessors, as corrected by the board of  
 13 review.

14 2. The aggregate taxable values of real estate *by class* in each *school district,*  
 15 township and city in the county, returned as corrected by the board of review.

16 3. The aggregate taxable values of personal property.

17 4. Other facts as may be required by the director of revenue.

18 In any case where a board of review continues in session beyond June ~~† first~~, in  
 19 any ~~odd-numbered year, or beyond August fifteenth in even-numbered years,~~ under  
 20 provisions of sections 441.33 and 441.37 the abstract of the real and personal  
 21 property shall be made out and transmitted to the department of revenue within  
 22 ~~thirty fifteen~~ days after the date of final adjournment by said board.

1 SEC. 11. Section four hundred forty-one point forty-seven (441.47), Code  
 2 1975, is amended to read as follows:

3 **441.47 Adjusted valuations.** The director of revenue on or about ~~the third~~  
 4 ~~Monday of September in each year August 15, 1977 and every two years thereafter~~  
 5 shall ~~adjust the valuation order the equalization of the levels of assessment of each~~  
 6 ~~class of property in the several counties assessing jurisdictions by adding to or~~  
 7 ~~deducting from the valuation of each kind or class of property such percentage in~~  
 8 ~~each case as will may be necessary to bring the same to its taxable value as fixed in~~  
 9 ~~this chapter and chapters 427 to 443, inclusive. The director shall also adjust the~~  
 10 ~~valuations as between each kind or class of property in any city assessed by a city~~  
 11 ~~assessor and each kind or class of property in the same county assessed by the~~  
 12 ~~county assessor. The director shall order the equalization of the levels of~~  
 13 ~~assessment of each class of property in the first and third year of the quadrennial~~  
 14 ~~assessment period. The director shall adjust to actual value the valuation of any class~~  
 15 ~~of property as set out in the abstract of assessment when the valuation is at least five~~  
 16 ~~percent above or below actual value as determined by the director. For purposes of~~  
 17 ~~such value adjustments and before such equalization the director shall adopt, in~~  
 18 ~~the manner prescribed by chapter 17A, such rules as may be necessary to~~  
 19 ~~determine the level of assessment for each class of property in each county. The~~  
 20 ~~rules shall cover: (1) The proposed use of the assessment-sales ratio study set out~~  
 21 ~~in section 421.17, subsection 6; (2) the proposed use of any state-wide income~~  
 22 ~~capitalization studies; (3) the proposed use of other methods that would assist the~~  
 23 ~~director in arriving at the accurate level of assessment of each class of property in~~  
 24 ~~each assessing jurisdiction.~~

1 SEC. 12. Section four hundred forty-one point forty-eight (441.48), Code 1975,  
2 as amended by Acts of the Sixty-sixth General Assembly, 1975 Session, chapter  
3 two hundred five (205), section three (3), is amended to read as follows:

4 **441.48 Notice of adjustment.** Before the director of revenue shall adjust the  
5 valuation of any ~~kind of~~ class of property any such percentage, the director shall  
6 serve ten days' notice by mail, on the ~~county auditor of the county~~ assessor whose  
7 valuation is proposed to be adjusted and the director shall hold an adjourned  
8 meeting after such ten days' notice, at which time such ~~county of~~ assessing  
9 jurisdiction may appear by its city council or board of supervisors, city or county  
10 attorney, and other ~~city or county assessing jurisdiction~~ officials, and make written  
11 or oral protest against such proposed adjustment, which protest shall consist  
12 simply of a statement of the error, or errors, complained of with such facts as  
13 may lead to their correction, and at such adjourned meeting final action may be  
14 taken in reference thereto.

1 SEC. 13. Section four hundred forty-one point forty-nine (441.49), Code 1975,  
2 as amended by Acts of the Sixty-sixth General Assembly, 1975 Session, chapter  
3 two hundred five (205), section four (4), is amended by striking the section and  
4 inserting in lieu thereof the following:

5 **441.49 Adjustment by assessor.** The director shall keep a record of the  
6 review and adjustment proceedings and finish such proceedings on or before  
7 October first unless for good cause the proceedings cannot be completed by that  
8 date. The director shall notify each assessor by mail of the final action taken at  
9 the proceedings and specify any adjustments in the valuations of any class of  
10 property to be made effective for the assessing jurisdiction.

11 The assessor shall prior to May fifteenth of the year following, in completing  
12 the reassessment of real estate as provided in section four hundred twenty-eight  
13 point four (428.4) take into consideration the final equalization order of the  
14 director to the end that the aggregate actual valuation for each class of property  
15 affected by the order will be the amount determined by the director. In making  
16 the adjustments the assessor shall see to it that in no case shall the assessed value  
17 of an individual property exceed one hundred percent of its actual value  
18 determined in accordance with section four hundred forty-one point twenty-one  
19 (441.21) of the Code. Not later than May twentieth, the assessor shall submit to  
20 the director of revenue, on forms prescribed by the director, a report of all actions  
21 he has taken to comply with the equalization order issued to him in October of  
22 the preceding year.

23 If the director of revenue determines that the assessor has complied with the  
24 equalization order, he shall on or about June first notify the assessor to proceed  
25 with the issuance of assessment rolls as provided in section four hundred forty-  
26 one point twenty-six (441.26) of the Code, except that the rolls shall contain the  
27 statement that protests against the assessment may be filed with the board of  
28 review between July first and July twentieth. All assessment rolls shall be  
29 delivered not later than June thirtieth.

30 In each even-numbered year the board of review shall be in regular session  
31 from July fifteenth to August fifteenth for purposes of performing its functions as  
32 defined in sections four hundred forty-one point thirty-three (441.33) through four  
33 hundred forty-one point thirty-seven (441.37) of the Code. The director of  
34 revenue may authorize the board of review to continue in session for such period  
35 as may be necessary to complete its work, but the director shall not approve a  
36 continuance extending beyond October fifteenth.

37 If the director of revenue determines that the assessor has not complied with  
38 the equalization order by making the necessary adjustments in valuation, he shall  
39 on or about June first reconvene the local board of review in special session.  
40 During this special session, the board of review shall, by resolution, make the  
41 adjustments necessary to comply with the equalization order. The board shall not  
42 later than June thirtieth notify, by mail in the form and manner prescribed by the

43 director, all taxpayers in the classes of property affected by the board's action  
44 with respect to the implementation of the equalization order. The notice shall  
45 contain a statement of the assessed valuation of their property, that they may  
46 protest the valuations to the board of review between the dates of July first and  
47 July twentieth, and that the board will act on such protests during its July session.  
48 Not later than June thirtieth, the board of review shall submit to the director of  
49 revenue, on forms prescribed by the director, of its actions taken to comply with  
50 the director's equalization order. The director shall have the authority under  
51 chapter four hundred twenty-one (421) of the Code to make any orders to a  
52 board of review or otherwise take whatever actions deemed necessary to ensure  
53 the implementation of the final equalization order.

54 In each even-numbered year, the abstract of assessment provided for in section  
55 four hundred forty-one point forty-five (441.45) of the Code shall be submitted to  
56 the director by not later than September fifteenth. If the session of a board of  
57 review is extended beyond August fifteenth of a reassessment year, the abstract of  
58 assessment for the assessing jurisdiction shall be submitted to the director within  
59 fifteen days after the final adjournment of the board.

60 Not later than twenty days after the date the final equalization order is issued,  
61 the assessor of the affected assessor jurisdiction may appeal the final equalization  
62 order to the state board of tax review.

63 The dates contained in this section pertaining to the completion of the  
64 assessment, notification of taxpayers, the filing of protests with local boards of  
65 review, the sessions of board of review, and the abstracts of assessment, shall  
66 pertain only to even-numbered years. In odd-numbered years, the dates  
67 pertaining to the completion of the assessment, notification of taxpayers, filing of  
68 protest with local boards of review the sessions of local boards of review, and the  
69 abstracts of assessment, shall be those dates contained in sections four hundred  
70 forty-one point twenty-three (441.23), four hundred forty-one point twenty-six  
71 (441.26), four hundred forty-one point twenty-eight (441.28), four hundred forty-  
72 one point thirty (441.30), four hundred forty-one point thirty-three (441.33), four  
73 hundred forty-one point thirty-seven (441.37), and four hundred forty-one point  
74 forty-five (441.45) of the Code.

1 SEC. 14. Notwithstanding the provisions of section four hundred forty-five  
2 point thirty-seven (445.37) of the Code, if one-half of the property taxes due have  
3 not been paid for October 1, 1976 or thirty days from the date of the certification  
4 of the tax list to the county treasurer, whichever date occurs later, the amount due  
5 shall become delinquent and subject to the penalties provided in section four  
6 hundred forty-five point thirty-nine (445.39) and four hundred forty-five point  
7 forty (445.40) of the Code. The provisions of this section shall only be applicable  
8 to property taxes levied in 1976 and payable during the fiscal year beginning July  
9 1, 1976 and ending June 30, 1977.

Approved June 28, 1976