

Sec. 19. Section 444.3, unnumbered paragraphs 2, 3, 4, and 5, Code 1987, are amended by striking the unnumbered paragraphs.

Sec. 20. For the fiscal year beginning July 1, 1987, and ending June 30, 1988, the payments are scheduled to be made on January 1, 1988, and July 1, 1988. It is the intent of the general assembly that the July 1, 1988, payment shall be made pursuant to section 123.53, subsections 3, 4, 5, and 6.

Sec. 21. Section 422.100, Code 1987, is repealed. Section 427.17, Code Supplement 1987, is repealed.

Sec. 22. Chapters 334A and 405, Code 1987, are repealed.

Approved May 14, 1988

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## CHAPTER 1251

### PROPERTY TAX CHALLENGES

*H.F. 2476*

**AN ACT** relating to administrative procedures to challenge the identification, classification, and exemption of property for taxation purposes.

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

Section 1. Section 421.1, subsection 4, unnumbered paragraph 1, Code Supplement 1987, is amended to read as follows:

Advise and counsel with the director of revenue and finance concerning the tax laws and the rules adopted pursuant to the law; and, upon its own motion or upon appeal by any affected taxpayer, review the record evidence and the decisions of, and any orders or directive issued by, the director of revenue and finance for the identification of taxable property, classification of property as real or personal, or for assessment and collection of taxes by the department, or an order to reassess or to raise assessments to any local assessor and shall affirm, modify, reverse, or remand them within sixty days from the date the case is submitted to the board for decision. For an appeal to the board to be valid, written notice must be given to the department within thirty days of the rendering of the decision, order, or directive from which the appeal is taken. The director shall certify to the board the record, documents, reports, audits, and all other information pertinent to the decision, order, or directive from which the appeal is taken.

Sec. 2. Section 441.37, subsection 1, paragraph c, Code 1987, is amended to read as follows:

c. That the property is not assessable, is exempt from taxes, or is misclassified and stating the reasons therefor for the protest.

Approved May 14, 1988