

CHAPTER 1192
ASSESSMENT APPEALS
H.F. 2559

AN ACT relating to the process by which a taxpayer appeals a decision of the local board of review to the district court and providing for the reinstatement of appeals dismissed and providing an effective date.

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

Section 1. Section 441.38, Code 1989, is amended to read as follows:
441.38 APPEAL TO DISTRICT COURT.

1. Appeals may be taken from the action of the board of review with reference to protests of assessment, to the district court of the county in which the board holds its sessions within twenty days after its adjournment or May 31, whichever date is later. No new grounds in addition to those set out in the protest to the board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain those grounds may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body or other public officer as provided in section 441.42. Appeals shall be taken by filing a written notice to that effect to the chairperson or presiding officer of the board of review and served as an original notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.

2. Notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under subsection 1 with the clerk of district court.

Sec. 2. REINSTATEMENT.

Any proceeding appealing the decision of a board of review pending or filed after January 1, 1988, which has been dismissed by reason of the failure to serve notice of appeal on a person as selected from among the two persons designated in section 441.38, within the time period required under that section, shall be reinstated by the court in which such proceeding was dismissed, after notice and hearing as prescribed by the court.

Any rights of appeals reinstated as a result of this section shall be exercised by filing of notice of appeal by June 30, 1991, as provided for in section 441.38, subsection 1 and served as provided for in section 441.38, subsection 2.

Sec. 3.

This Act, being deemed of immediate importance, is effective upon enactment.

Approved April 24, 1990

CHAPTER 1193
RESPIRATORY CARE PRACTITIONERS
S.F. 205

AN ACT relating to the credentialing and regulation of respiratory care practitioners.

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

Section 1. Section 135F.1, subsections 1, 3, and 4, Code 1989, are amended to read as follows:

1. "Respiratory care practitioner" or "practitioner" means a person who ~~has qualified~~ qualifies as a respiratory therapist or respiratory therapy technician. ~~Neither term refers to a person~~