

CHAPTER 18

REVIEW OF PROPERTY TAX PROTESTS BY COUNTY BOARDS OF REVIEW

S.F. 445

AN ACT relating to protests considered by local boards of review and including effective date and applicability provisions.

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

Section 1. [Section 441.31, subsection 2](#), Code 2023, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. For a ten-member county board of review created under paragraph “b”, the chairperson of the board may authorize the board of review to convene subunits of the board of not less than three members for the purpose of conducting hearings, receiving evidence, and making recommendations for the resolution of protests to then be considered by the full board of review. Meetings of a majority, but in no case less than three members, of the subunit members under this paragraph shall constitute a meeting of a governmental body under [section 21.2, subsection 2](#), and the meeting shall be conducted in accordance with [chapter 21](#). If a protest is considered by a subunit of the board, the recommendation of the subunit must subsequently be considered by the full board of review for final disposition. A recommendation of a subunit of the board of review may be modified by the full board of review prior to approval.

Sec. 2. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 3. **APPLICABILITY.** This Act applies to assessment protests for assessment years beginning on or after January 1, 2023.

Approved April 4, 2023