

CHAPTER 129

INFORMAL REVIEW AND PROTEST DEADLINES FOR PROPERTY TAX ASSESSMENTS — DISASTER AREAS OR DISASTER EMERGENCIES

H.F. 270

AN ACT relating to certain deadlines relating to the informal review and protest of property assessments in counties declared to be a disaster area or that are the subject of a disaster emergency proclamation.

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

Section 1. [Section 441.30, subsections 1 and 2](#), Code 2023, are amended to read as follows:

1. Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may contact the assessor by telephone or in writing by paper or electronic medium on or after April 2, to and including April 25, of the year of the assessment to inquire about the specifics and accuracy of the assessment. Such an inquiry may also include a request for an informal review of the assessment by the assessor under one or more of the grounds for protest authorized under [section 441.37](#). In any county that has been declared to be a disaster area by proper federal authorities or that is the subject of a state of disaster emergency proclamation by the governor after March 1 and prior to May 20 of the year of assessment, the period for inquiries under [this subsection](#) shall be extended to and include May 25 of such year.

2. In response to an inquiry under [subsection 1](#), if the assessor, following an informal review, determines that the assessment was incorrect under one or more of the grounds for protest authorized under [section 441.37](#), the assessor may, on or before April 25, or on or before May 25 if the period of time is extended under [subsection 1](#), recommend that the property owner or aggrieved taxpayer file a protest with the local board of review and may file a recommendation with the local board of review related to the informal review, or may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties.

Sec. 2. [Section 441.37, subsection 1](#), paragraph a, subparagraph (1), unnumbered paragraph 1, Code 2023, is amended to read as follows:

Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities or that is the subject of a state of disaster emergency proclamation by the governor after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until ~~June~~ July 15 and the time for filing a protest shall be extended to and include the period from May 25 ~~1~~ to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in [subsection 3](#), signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:

Approved June 1, 2023