

441.38 Appeal to district court.

1. Appeals may be taken from the action of the local 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. Appeals may be taken from the action of the property assessment appeal board to the district court of the county where the property which is the subject of the appeal is located within twenty days after the letter of disposition of the appeal by the property assessment appeal board is postmarked to the appellant. No new grounds in addition to those set out in the protest to the local board of review as provided in section 441.37, or in addition to those set out in the appeal to the property assessment appeal board, if applicable, 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 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 within twenty days after its adjournment or May 31, whichever is later, and on the secretary of the property assessment appeal board, if applicable.

[R60, § 738; C73, § 827, 831; C97, § 1367, 1373; S13, § 1373; C24, 27, 31, 35, 39, § **7126, 7133**; C46, § 441.20; C50, 54, 58, § 405.24, 441.27, 442.6; C62, 66, 71, 73, 75, 77, 79, 81, § 441.38]

87 Acts, ch 198, §8; 90 Acts, ch 1192, § 1; 2005 Acts, ch 140, §59; 2005 Acts, ch 150, §129

Footnotes

Manner of service, R.C.P. 1.3021.315

For future repeal, effective July 1, 2013, of 2005 amendments pertaining to appeals to the district court from actions of the property assessment appeal board, see 2005 Acts, ch 150, §134