

## A BILL

FOR AN ACT TO AMEND SECTION THREE (3) OF CHAPTER ONE HUNDRED AND NINE (109) OF THE LAWS OF THE EIGHTEENTH GENERAL ASSEMBLY IN RELATION TO THE EQUALIZING OF THE ASSESSMENT OF PROPERTY BY BOARDS OF EQUALIZATION.

*Be it enacted by the General Assembly of the State of Iowa :*

SECTION 1. That section three of chapter one hundred and nine (109) of the laws of the  
2 Eighteenth General Assembly be amended by adding at the end of said section the follow-  
3 ing: Any resident or residents, taxpayer or taxpayers of said township, city or town, may  
4 appear before said Board of Equalization at their first meeting and ask that any taxable  
5 property in the township, city or town, not included in the assessment as returned by the  
6 assessor be added thereto, placing the same to the name of the owner if known, or that the  
7 assessment of any taxpayer be increased, or that the valuation of any piece of property be  
8 increased, and such person or persons shall be permitted by said board to show wherein  
9 any assessment is erroneous, and what taxable property the assessor has omitted from his  
10 assessment.

SEC. 2. Any person appearing before said Board of Equalization by himself, his agent or  
2 attorney, or any person aggrieved by the action of said board may appeal from the same  
3 within sixty days after the adjournment of such Board of Equalization by serving written  
4 notice of such appeal on the clerk of said township, city or town. Provided, that said board  
5 may have the power to compel the attendance and giving of testimony by any person  
6 whose assessment is questioned, pertaining thereto.

SEC. 3. When an appeal is taken from the action of said board, and upon final deter-  
2 mination in the Circuit Court any change is made in the assessments the clerk of said court  
3 shall immediately certify such change to the County Auditor who shall enter the same  
4 upon the tax lists, provided the tax lists have not gone into the County Treasurer's hands,  
5 in which case said Treasurer shall enter such change upon the tax list. Provided further,  
6 that if such final determination is not made in time for such changes to be entered upon  
7 the tax lists for the year for which the assessment is made then the same shall be entered  
8 upon the tax list of the next year, or any subsequent year when the final determination  
9 shall be had.

SEC. 4. When any appeal shall be taken from said Board of Equalization the clerk of

2 said township, city or town shall immediately certify to the said court a transcript of all  
3 records and proceedings and papers pertaining to said matters.

SEC. 5. The assessor shall complete his assessment at least one week before the first meet-  
2 ing of said Board of Equalization, and his books shall at all times be open for examination  
3 by the public.

SEC. 6. This act being of immediate importance, shall take effect on and after its pub-  
2 lication in the Des Moines Register and Des Moines Leader, papers published at Des Moines,  
3 Iowa.