

January 18, 1951.  
Passed on File.

**Senate File 123**

By WHITEHEAD, KNUDSON, GILLESPIE  
and MYRLAND.

Passed Senate, Date .....  
Vote: Ayes..... Nays.....  
Passed House, Date .....  
Vote: Ayes..... Nays.....  
Approved .....

**A BILL FOR**

An Act providing for supplemental returns and listings by owners of property subject to taxation in the state of Iowa; providing for the manner of use of such supplemental returns by assessors in the preparation of assessment rolls; and providing that such supplemental returns may be in lieu of certain procedures provided by law in the assessment of property.

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

1 Chapter four hundred forty-one (441), Code 1950, is  
2 hereby amended by inserting after Section four hundred forty-  
3 one point twenty (441.20) thereof, the following:  
4 "441.20a. Supplemental to the procedure for the  
5 assessment of property by the assessor as provided in this  
6 chapter the assessor is hereby authorized to require from  
7 all persons required to list their property for taxation  
8 as provided by sections 428.1, 428.2 and 428.3, Code 1950,  
9 a supplemental return to be prescribed by the state tax  
10 commission upon which such person shall list his property.  
11 Such supplemental return shall be in substantially the same  
12 form as now prescribed by law for the assessment rolls used

13 in the listing of property by the assessors, and the state  
14 tax commission may prescribe separate supplemental forms  
15 for the listing of personal property, both tangible and  
16 intangible. It shall be the duty of every person required  
17 to list property for taxation to make a complete listing of  
18 such property upon such supplemental forms and to return  
19 the same to the assessor as promptly as possible. Such return  
20 shall be verified over the signature of the person making the  
21 return and the provisions of section four hundred forty-one  
22 point seventeen (441.17) shall apply to any person making  
23 such return. The assessor shall make such supplemental  
24 return forms available as soon as practicable after the  
25 first day of January of each year.

26 "441.20b. Upon receipt of such supplemental return  
27 from any person the assessor shall prepare a roll assessing  
28 such person as hereinafter provided. In the preparation of  
29 such assessment roll the assessor shall be guided not only  
30 by the information contained in such supplemental roll,  
31 but by any other information he may have or which may be  
32 obtained by him as prescribed by the law relating to the  
33 assessment of property. The assessor shall not be bound by  
34 any values as listed in such supplemental return, and he  
35 may include in the assessment roll any property omitted  
36 from the supplemental return which in the knowledge and  
37 belief of the assessor should be listed as required by  
38 law by the person making the supplemental return. Upon

39 completion of such roll he shall deliver to the person  
40 submitting such supplemental return a copy of the assessment  
41 roll, either personally or by mail, to the person assessed.

42 “441.20c. Any taxpayer aggrieved by the action of  
43 the assessor in the preparation of an assessment roll upon  
44 which a supplemental return has been made, shall have the  
45 same rights and privileges of appeal as provided by law in  
46 connection with the assessment rolls prepared in entirety  
47 by the assessor, but no assessment rolls prepared by the  
48 assessor after receiving a supplemental return shall be  
49 deemed insufficient or invalid because of the fact that  
50 such assessment roll does not bear the signature of the  
51 person assessed, and the signature of the person listing  
52 property upon the supplemental return shall be deemed a  
53 signature on the roll as prepared by the assessor.

54 “441.20d. The supplemental returns herein provided  
55 shall be preserved in the same manner as assessment rolls,  
56 but shall be confidential to the assessor; board of review,  
57 or state tax commission, and shall not be open to public  
58 inspection, but any final assessment roll as made out by  
59 the assessor shall be a public record, provided that such  
60 supplemental return shall be available to counsel of either  
61 the person making the return or of the public, in case any  
62 appeal is taken to the board of review or to the court.

63 “441.20e. In the event of failure of any person  
64 required to list property to make a supplemental return

65 as required herein, not later than February 15 of any year  
66 when such listing is required, the assessor shall proceed  
67 in the listing and assessment of his property as provided  
68 by this chapter, and no person subject to taxation shall  
69 be relieved of his obligation to list his property through  
70 failure to make a supplemental return as provided, and any  
71 roll prepared by the assessor after receiving a supplemental  
72 return or prepared in accordance with other provisions of  
73 this chapter, shall be a valid assessment.

74 “441.20f. The provisions of chapter four hundred forty-  
75 one (441), Code 1950, relating to assessment rolls shall be  
76 applicable to the preparation of rolls upon which a supplemental  
77 return has been received, insofar as they are not in conflict  
78 with the provisions of this Act.