

JAN 23 2001  
WAYS AND MEANS

HOUSE FILE 80  
BY GRUNDBERG

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to notice of change in assessment due to an  
2 equalization order for purposes of property taxation.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 80

1 Section 1. Section 441.23, Code 2001, is amended to read  
2 as follows:

3 441.23 NOTICE OF VALUATION.

4 If there has been an increase or decrease in the valuation  
5 of the property, including an increase of five percent or more  
6 in the valuation of the property due to an equalization order  
7 issued pursuant to section 441.47, or upon the written request  
8 of the person assessed, the assessor shall, at the time of  
9 making the assessment, inform the person assessed, in writing,  
10 of the valuation put upon the taxpayer's property, and notify  
11 the person, if the person feels aggrieved, to appear before  
12 the board of review and show why the assessment should be  
13 changed. However, if the valuation of a class of property is  
14 uniformly decreased, the assessor may notify the affected  
15 property owners by publication in the official newspapers of  
16 the county. The owners of real property shall be notified not  
17 later than April 15 of any adjustment of the real property  
18 assessment.

19 EXPLANATION

20 This bill requires the assessor to notify a taxpayer if  
21 there has been an increase of 5 percent or more in the  
22 taxpayer's property valuation due to an equalization order  
23 issued by the department of revenue and finance.

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