

FILED MAR 6

SENATE FILE 361  
BY HANSEN

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

**A BILL FOR**

1 An Act relating to the deadline for filing a protest to a  
2 property tax assessment and providing an applicability date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

SF 361  
WAYS & MEANS

1 Section 1. Section 441.26, unnumbered paragraph 2, Code  
2 2001, is amended to read as follows:

3 If you are not satisfied that the foregoing assessment is  
4 correct, you may file a protest against such assessment with  
5 the board of review on or after April 16, to and including the  
6 last day in May 5 that is not a Saturday, Sunday, or holiday,  
7 of the year of the assessment, such protest to be confined to  
8 the grounds specified in section 441.37.

9 Dated: .. day of .... (month), .. (year)

10 .....  
11 County/City Assessor.

12 Sec. 2. Section 441.33, unnumbered paragraph 1, Code 2001,  
13 is amended to read as follows:

14 The board of review shall be in session from May 1 through  
15 the period of time necessary to act on all protests filed  
16 under section 441.37 but not later than ~~May-31~~ June 26 each  
17 year and for an additional period as required under section  
18 441.37 and shall hold as many meetings as are necessary to  
19 discharge its duties. On or before ~~May-31~~ June 26 in those  
20 years in which a session has not been extended as required  
21 under section 441.37, the board shall return all books,  
22 records and papers to the assessor except undisposed of  
23 protests and records pertaining to those protests. If it has  
24 not completed its work by ~~May-31~~ June 26, in those years in  
25 which the session has not been extended under section 441.37,  
26 the director of revenue and finance may authorize the board of  
27 review to continue in session for a period necessary to  
28 complete its work, but the director of revenue and finance  
29 shall not approve a continuance extending beyond ~~July-15~~  
30 August 10. On or before ~~May-31~~ June 26 or on the final day of  
31 any extended session required under section 441.37 or  
32 authorized by the director of revenue and finance, the board  
33 of review shall adjourn until May 1 of the following year. It  
34 shall adopt its own rules of procedure, elect its own  
35 chairperson from its membership, and keep minutes of its

1 meetings. The board shall appoint a clerk who may be a member  
2 of the board or any other qualified person, except the  
3 assessor or any member of the assessor's staff. It may be  
4 reconvened by the director of revenue and finance. All  
5 undisposed protests in its hands on ~~July-15~~ August 10 shall be  
6 automatically overruled and returned to the assessor together  
7 with its other records.

8 Sec. 3. Section 441.37, subsection 1, unnumbered paragraph  
9 1, Code 2001, is amended to read as follows:

10 Any property owner or aggrieved taxpayer who is  
11 dissatisfied with the owner's or taxpayer's assessment may  
12 file a protest against such assessment with the board of  
13 review on or after April 16, to and including the last day in  
14 May 5 that is not a Saturday, Sunday, or holiday, of the year  
15 of the assessment. In any county which has been declared to  
16 be a disaster area by proper federal authorities after March 1  
17 and prior to ~~May-20~~ June 15 of said year of assessment, the  
18 board of review shall be authorized to remain in session until  
19 ~~June-15~~ July 11 and the time for filing a protest shall be  
20 extended to and include the period from ~~May-25~~ June 20 to ~~June~~  
21 5 July 1 of such year. Said protest shall be in writing and  
22 signed by the one protesting or by the protester's duly  
23 authorized agent. The taxpayer may have an oral hearing  
24 thereon if request therefor in writing is made at the time of  
25 filing the protest. Said protest must be confined to one or  
26 more of the following grounds:

27 Sec. 4. Section 441.38, subsection 1, Code 2001, is  
28 amended to read as follows:

29 1. Appeals may be taken from the action of the board of  
30 review with reference to protests of assessment, to the  
31 district court of the county in which the board holds its  
32 sessions within twenty days after its adjournment or ~~May-31~~  
33 June 26, whichever date is later. No new grounds in addition  
34 to those set out in the protest to the board of review as  
35 provided in section 441.37 can be pleaded, but additional

1 evidence to sustain those grounds may be introduced. The  
2 assessor shall have the same right to appeal and in the same  
3 manner as an individual taxpayer, public body or other public  
4 officer as provided in section 441.42. Appeals shall be taken  
5 by filing a written notice of appeal with the clerk of  
6 district court. Filing of the written notice of appeal shall  
7 preserve all rights of appeal of the appellant.

8 Sec. 5. Section 441.45, unnumbered paragraph 2, Code 2001,  
9 is amended to read as follows:

10 If a board of review continues in session beyond June ± 26,  
11 under sections 441.33 and 441.37, the abstract of the real  
12 property shall be made out and transmitted to the department  
13 of revenue and finance within fifteen days after the date of  
14 final adjournment by the board.

15 Sec. 6. APPLICABILITY. This Act applies to assessment  
16 years beginning on or after January 1, 2002.

17 EXPLANATION

18 This bill extends the deadline for filing a protest of a  
19 property tax assessment from May 5 to the last day in May that  
20 is not a Saturday, Sunday, or holiday. The bill moves back by  
21 26 days all corresponding deadlines and time periods involving  
22 protests of assessments.

23 The bill applies to assessment years beginning on or after  
24 January 1, 2002.

25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35