

SENATE FILE 388
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 167)

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

A BILL FOR

1 An Act relating to combining protests of assessment on multiple
2 parcels separately assessed and providing an applicability
3 date.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 388

1 Section 1. Section 441.37, subsection 1, Code 2005, is
2 amended by adding the following new unnumbered paragraph:
3 NEW UNNUMBERED PARAGRAPH. The property owner or aggrieved
4 taxpayer may combine on one form protests of assessment on
5 parcels separately assessed if the same grounds are relied
6 upon as the basis for protesting each separate assessment. If
7 an oral hearing is requested on more than one of such
8 protests, the person making the combined protests may request
9 that the oral hearings be held consecutively.

10 Sec. 2. Section 441.37, subsection 3, Code 2005, is
11 amended to read as follows:

12 3. After the board of review has considered any protest
13 filed by a property owner or aggrieved taxpayer and made final
14 disposition of the protest, the board shall give written
15 notice to the property owner or aggrieved taxpayer who filed
16 the protest of the action taken by the board of review on the
17 protest. The written notice to the property owner or
18 aggrieved taxpayer shall also specify the reasons for the
19 action taken by the board of review on the protest. If
20 protests of assessment on multiple parcels separately assessed
21 were combined, the written notice shall state the action
22 taken, and the reasons for the action, for each assessment
23 protested.

24 Sec. 3. **APPLICABILITY DATE.** This Act applies to protests
25 of assessment filed after January 1, 2006.

26 **EXPLANATION**

27 This bill allows an aggrieved taxpayer or property owner to
28 combine on one form protests of assessment on multiple parcels
29 separately assessed if the same grounds are relied upon as the
30 basis for protesting each separate assessment. If multiple
31 protests are combined, the written notice of action taken by
32 the board of review, and the reasons for the action taken,
33 shall be provided for each assessment protested.

34 The bill applies to protests of assessment filed after
35 January 1, 2006.