



2020 HF 2641 & HF 2382

**Fall School of
Instruction
October 6, 2020**

Iowa Department of
REVENUE

428A.1

428A.1

The city or county assessor shall ~~enter on the declaration of value~~ provide the information the director of revenue requires for the production of the sales/assessment ratio study and ~~transmit one copy of each declaration of value to the director of revenue,~~ at times as directed by the director of revenue. The assessor shall retain ~~one copy of each declaration of value~~ for three years

ARC 701.79.3

Notice of Intended Action 5184C

701.79.3(3) Transmittal of forms. Real estate transfer-declaration of value forms filed with the county recorder shall be transmitted promptly to the department. Nothing in this subrule shall be construed to relieve, limit, or prohibit city and county assessors from completing the requirements set forth in Iowa Code sections 421.17(6)(a) and 421.17(6)(b).

Iowa Department of
REVENUE

441.48

441.48

- This language was conformed to our common practice for holding tentative hearings for equalization orders.
- They removed language for an adjourned meeting and codified our practice of providing a written protest of the order and hearings either oral or written after receipt of the protest.

Iowa Department of
REVENUE

441.6

441.6 Subsection 2

- Assessor Appointment
- The chairperson of the conference board shall give written notice to the director of revenue of the appointment ~~and its effective date~~ within ten days of the decision of the board.

441.6 New Subsection 3

- The appointee selected by the conference board under subsection 2 shall not assume the office of city or county assessor until such appointment is confirmed by the director of revenue. If the director of revenue rejects the appointment, the examining board shall conduct a new examination and submit a new report to the conference board under subsection 1.

ARC 5182C

- 72.15(1) Notice to department
 - Statement whether charges or evidence of
 - Misconduct
 - Nonfeasance
 - Malfeasance
 - Misfeasance
 - If so: summary letter and any action taken in regard to charges required

ARC 5182C

- 72.16(1) reappointment
 - Cannot be reappointed earlier than 150 days before expiration of term
 - Within 10 days of reappointment or notification of expiration must notify director
- 72.16(3) reappointment
 - Assessor shall not assume office prior to confirmation by the director
 - Appointee shall submit information for a background check to the director

ARC 5182C

- If someone is not confirmed:
 - 701.7.37 Appeal options
 - 30 days to file a written appeal
 - Specific contents are to be contained in the appeal listed in 7.37(2)
 - Burden of proof on the party challenging the director's decision

Iowa Department of
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441.17

441.17 subsection 2

- Assessor or deputy assessor shall not personally assess a property they own
- Or assess a property owned by a member of the person's immediate family
- Or has a financial interest in the property or entity that owns the property

ARC 5182C

- 71.27(2)a & b
- Inventory of property due January 1st to Dept.
- March 1st
 - Property record card
 - Additional information as required
 - Comparable sales report residential
 - Comparable equity report residential
 - Unless no longer have an ownership interest then report sale or other circumstances

ARC 5182C

- 71.27(2)c
- Board of review appeal report results of an appeal of any property described in 71.27(2)a
- Within 15 days of adjournment of BOR

ARC 5182C

- 71.27(4)
- Financial interest > 10%
- Immediate family
 - Spouse Parents
 - Children Adoptive relationships
- Personally assess
 - Listing
 - Valuation
 - Classification

Iowa Department of
REVENUE

441.41

441.41 Legal Counsel

- Subject to review and prior approval by the city attorney in the case of a city or the county attorney in the case of a county

ARC 5182C

- 72.28(1)
- City or county legal department written approval for employment of special counsel for each matter they will be employed on a case-by-case basis

ARC 5182C

- 72.28(2)
- Written notice to the Department
 - Matter being litigated
 - Justification for hiring special counsel
 - Name of special counsel
 - Hourly rate paid to special counsel
 - Within 10 days of hiring
 - January 1st report for previous 12 month period and cost of said litigation for each case

Iowa Department of
REVENUE

HF 2382

425.15 New Subsection

- 425.15 4A (a)
 - Names and addresses for disabled veteran homestead credit are confidential
- 425.15 5(a)
 - Names and addresses for military tax exemption are confidential

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