

## PROPERTY TAX DATE CHANGES

### **Prior Law**

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Assessment notices are due on April 1. The assessor could not change the assessment rolls after April 1. Taxpayers could request an informal review of an assessment from the assessor between April 1 and May 4 and file a protest against the assessment with the board of review on or after April 7, to and including May 5, of the assessment year. The assessor could file a recommendation with the local board of review related to the informal review.

The county auditor was required to give notice of equalization orders by publication in an official newspaper of general circulation before October 15. The board of review heard equalization order protests from October 15 to November 15. The board of review accepted protests only during the first ten days of the period for hearing protests.

In non-assessment years, the board of review meets to determine if any assessment values should be changed. The board was required to give notice if the assessment of all property in any taxing district was raised. Such notice was published in a newspaper located in the taxing district.

Boards of review that authorized electronic filing of protests of assessment were required to provide notice of the availability of electronic filing in the published equalization order notice.

### **New Provisions**

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Section 4 of the Act requires the notice advising taxpayers of their appeal rights that is included with the notice of assessment to be updated with the new dates for informal review and protest to the board of review.

Section 5 of the Act requires the notice advising taxpayers of their appeal rights that is included with the notice of assessment to state that the county auditor shall publish and mail notices of assessment changes due to equalization on or before October 8. Section 5 also requires that the board of review be in session from October 10 to November 15 to consider protests of assessment related to the equalization orders.

Section 6 permits the assessor to change the assessment rolls after April 1 if there is a written agreement between the taxpayer and assessor under Iowa Code section 441.30.

Section 7 changes the period that a taxpayer may request an informal review from the assessor to be on or after April 2, to and including April 25, of the year of the assessment. The assessor must file its recommendation with the board of review related to the informal review on or before April 25. The assessor may enter into a signed written agreement with the property

owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties.

Section 8 requires the board of review to give notice required under to section 441.36 by publication in one of the official newspapers of the taxing district for any revaluation and reassessment of all of the property in a taxing district.

Section 9 changes the period for filing protests of assessment with the board of review to be on or after April 2, to and including April 30, of the year of the assessment.

Section 10 requires boards of review that authorized electronic filing of protests of assessment to provide notice of the availability of electronic filing in the published equalization order notice and also in any equalization order notice mailed to a taxpayer or property owner.

Section 11 requires the county auditor to notify individual property owners and taxpayers whose valuation has been increased by the final equalization order by mail postmarked on or before October 8. The notice must include a new statement informing the taxpayer or property owner that protests of the adjusted assessments must be filed with the board of review on or after October 9, to and including October 31. The local board of review must reconvene to consider protests of assessment related to equalization orders beginning October 10 to November 15. The board shall accept protests on and after October 9, to and including October 31.

**Section Amended** \_\_\_\_\_

House File 616, sections 4 through 11 amend Iowa Code sections 441.26, 441.28, 441.30, 441.35, 441.37, and 441.49.

**Effective Date** \_\_\_\_\_

June 18, 2015