

## PAAB NOTICE REQUIREMENTS

### **Prior Law** \_\_\_\_\_

An appeal to the Property Assessment Appeal Board (PAAB) was required to be made in writing and with a petition. The Secretary of PAAB was required to give notice of the appeal by mail to the board of review whose decision is being appealed. If the appeal was for a change in valuation over \$100,000, the board of review was required to give notice to each taxing district affected by the appeal as shown on the last available tax list.

Voluntary court settlements of an assessment appeal were not valid unless written notice of the settlement was first served upon each of the taxing bodies affected by the assessment.

### **New Provisions** \_\_\_\_\_

2017 Iowa Acts House File 478 requires appeals to PAAB or district court to be on prescribed forms.

PAAB is still required to send a copy of the appeal to the local board of review. However, PAAB is no longer required to use the mail to send this copy.

The assessor, rather than the board of review, must notify all affected taxing districts—as shown on the last available tax list—of any appeal to PAAB or a court if the appeal requests an adjustment in valuation of \$100,000 or more. If a person files a protest or appeal regarding an assessment of \$5 million or more, the assessor must continue to provide notice to the school district in which such property is located within ten days of the filing of the protest or appeal.

PAAB may adopt rules establishing requirements for notices of voluntary settlements in appeals before PAAB to be served upon affected taxing districts.

### **Sections Amended** \_\_\_\_\_

Section 11 of 2017 Iowa Acts House File 478 amends Section 441.37, Code 2017. Section 14 amends Section 441.37A, Code 2017. Section 19 amends Section 441.39, Code 2017. Section 22 amends Section 441.44, Code 2017.

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

July 1, 2017, applying to assessment years beginning on or after January 1, 2018.