

## HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 420 (HF 245)	House Committee:	<b>PASSED</b> February 23 (19-0)
Committee:	Local Government	House Floor:	
Floor Manager:	Rep. Determann	Senate Floor:	
Date:	March 20, 2023	Governor:	
Staff:	Jason Covey (1-3626)		

### Subunits for 10 Member Boards of Review

- If a county has a 10-member board of review, the Chair may authorize subunits of at least 3 members to conduct hearings to receive evidence and make recommendations for resolution of assessment protests.
- Final disposition of a protest must still be considered by the full Board of Review.

### Section by Section Analysis

#### Section 1 – Board of Review (Iowa Code 441.32(2)(c))

NEW PARAGRAPH – 10 Member county board of reviews are authorized to convene subunits of the board of at least 3 members. These subunits would be allowed to conduct hearings, receive evidence, and make recommendations for resolution of protests. The full board shall consider, modify if necessary, and review the recommendation of a subunit. Final disposition shall be approved by the full board.

Currently only Polk County would be affected by this legislation. Linn County could establish a 10-member board if Cedar Rapids abolished its city assessor and requested a 10-member County Board of Review.

#### Section 2 – EFFECTIVE DATE

Takes effect upon enactment.

#### Section 3 – APPLICABILITY

This act would go into effect for protest of assessments beginning January 1, 2023.