

AN ACT RELATING TO COUNTY ASSESSORS BY PROVIDING COUNTY BOARDS OF SUPERVISORS AUTHORITY TO SET BUDGETS AND DIRECT OVERSIGHT OF COUNTY ASSESSORS, establishing a third-party appeal process to the property assessment appeal board for property assessment protests by homeowners, requiring transparency, minutes, public input, and public disclosure for compensation and budget decisions related to assessors' offices, and including effective date provisions.

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

Section 1. Section 441.16, Code 2026, is repealed and the following inserted in lieu thereof:

441.16 Budget and expenditures.

1. All expenditures under this chapter for the county assessor's office, including expenses of the examining board and board of review, shall be paid from county funds as provided in this section and in chapter 331.
2. The county assessor, examining board, and board of review shall prepare proposed budgets of all expenses for the ensuing fiscal year in accordance with the requirements and deadlines of section 331.433. The assessor shall submit the proposed budget to the board of supervisors through the county auditor as part of the county budget process.
3. The board of supervisors shall review, modify as necessary, and approve appropriations for the assessor's office and related assessment functions in the same manner as for other county offices and departments under chapter 331. The board of supervisors shall have authority to determine the number of deputies, field personnel, and other office personnel; fix salaries and compensation within the limits of the approved budget; and approve all miscellaneous expenses for the assessor's office.
4. Expenditures shall not exceed the amounts appropriated by the board of supervisors except as provided for budget amendments under chapter 331. The county auditor shall keep a record of the funds allocated to the assessor's office and shall issue warrants on requisition of the assessor, subject to the appropriations and procedures established by the board of supervisors.
5. Any unexpended balances remaining at the end of the fiscal year shall be carried forward or transferred as provided by law for county funds.

Section 2. New section 441.16A is enacted to read as follows:

441.16A Oversight by board of supervisors.

The board of supervisors shall have direct oversight of the county assessor in the same manner as provided for other county officers under section 331.323 and other applicable provisions of this Code. The assessor shall comply with any lawful directives of the board of supervisors regarding administration of the assessor's office, reporting requirements, personnel matters within the approved budget, and operations, to the extent consistent

with the assessor's duties under this chapter and other provisions of law relating to property assessment.

Section 3. New section 441.16B is enacted to read as follows:

441.16B Transparency, public input, and public disclosure — compensation and budget proceedings.

1. Any meeting of the conference board, examining board, board of review, or board of supervisors at which compensation, salaries, or budget items related to compensation for the assessor, deputy assessors, field personnel, board of review members, examining board members, or other personnel of the assessor's office are discussed, considered, or acted upon shall be subject to the requirements of chapter 21. Notice of such meetings shall be given, the meetings shall be open to the public unless a closed session is properly convened under section 21.5, and detailed minutes shall be kept as required by section 21.3.
2. In addition to the requirements of chapter 21, the governmental body holding the meeting shall provide an opportunity for public input both prior to and during the meeting as follows: a. The tentative agenda posted under section 21.4 shall clearly state that public comments on compensation or budget items related to the assessor's office will be accepted. b. The body shall accept written public comments submitted to the county auditor at least seventy-two hours prior to the meeting. Such written comments shall be distributed to all members of the body prior to the meeting and summarized in the minutes. c. The body shall allocate a reasonable period during the meeting, not less than fifteen minutes unless no members of the public wish to speak, for oral public comments on the compensation or budget items under consideration. The body may adopt reasonable rules of conduct under section 21.7 to ensure the meeting remains orderly, including time limits for individual speakers and requirements for registration to speak.
3. The minutes of any such meeting shall include, at a minimum, the date, time, and place of the meeting; the members present; a complete description of all compensation or salary recommendations or decisions, including the specific amounts or ranges proposed or approved for each position or class of positions; the vote of each member on any action taken; a summary of all written public comments received; and a summary of oral public comments made, including the number of speakers and the general topics addressed. The minutes shall be filed with the county auditor and made available to the public as a public record under chapter 22 as soon as practicable but no later than seven days after the meeting.
4. All final compensation decisions, salary schedules, and related budget documents approved for the assessor's office shall be posted on the county's official website, if one exists, or otherwise made available for public inspection at the county auditor's office during regular business hours. Such records shall remain publicly available for at least five years.
5. The assessor shall annually prepare and submit to the board of supervisors, and the board of supervisors shall make publicly available, a summary report detailing all compensation paid to assessor's office personnel from county funds.

Section 4. New section 441.37C is enacted to read as follows:

441.37C Appeal to property assessment appeal board by homeowners.

1. In addition to the appeal rights provided in sections 441.37A and 441.38, a homeowner who is dissatisfied with the action of the local board of review on a protest of the assessment of the homeowner's primary residence may appeal the decision directly to the property assessment appeal board established in section 421.1A. For purposes of this section, "homeowner" means an individual who owns and occupies the property as the individual's primary residence.
2. An appeal under this section must be filed in writing or electronically with the secretary of the property assessment appeal board within twenty days after the adjournment of the local board of review or May 31, whichever is later. The appeal shall specify the grounds for the appeal and the relief sought. New grounds in addition to those set out in the protest to the local board of review may not be pleaded, but additional evidence to sustain the grounds set out in the protest may be introduced. The property assessment appeal board shall provide notice of the appeal to the assessor and the local board of review.
3. The property assessment appeal board shall hold a hearing on the appeal or otherwise consider the matter in accordance with the procedures established in section 441.37A and rules adopted by the board. The board shall determine the appeal de novo based on the evidence presented and shall issue a written decision. The decision may confirm, increase, or decrease the assessment.
4. A copy of the decision shall be sent to the homeowner, the assessor, and the county auditor. The assessor and county auditor shall correct the assessment books accordingly if the decision modifies the assessment.
5. A decision of the property assessment appeal board under this section is subject to further appeal to the district court under section 441.38. Filing an appeal under this section does not preclude or waive the right to appeal directly to the property assessment appeal board under section 441.37A or to the district court under section 441.38.
6. The property assessment appeal board may adopt rules or procedures for the efficient handling of appeals under this section, including expedited processes for appeals filed pursuant to this section.

Section 5. Section 441.13, Code 2026, is amended by striking "subject to the limitations of the annual budget as hereinafter provided" and inserting in lieu thereof "subject to the limitations of the annual budget as provided in section 441.16 and chapter 331".

Section 6. This Act takes effect July 1, 2027.