FILED
JAN 29 1985
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

FRANK R. DOWNING DEVELOPMENT, INC.,

Plaintiff-Appellant,

vs.

BOARD OF REVIEW OF POLK COUNTY, IOWA, RALPH WOODWARD, chairman; EVERETT SATHER, HARRY BURGESS, WALTER POTTS, and CHARLES COLBY, Members of the Board of Review of Polk County,

Defendants-Appellees.

Filed January 29, 1985

4-510
83-1607

Appeal from the Iowa District Court for Polk County - Harry Perkins, Judge.

Plaintiff appeals from a dismissal of its action challenging a property tax assessment. AFFIRMED.

Michael J. Green of Carney, Hudson, Williams & Green, Des Moines, Iowa, for plaintiff-appellant.

Dan Johnston, Polk County Attorney, and Charles R. Montgomery, Assistant County Attorney, for defendants-appellees.

Heard by Schlegel, P.J., Hayden, and Sackett, JJ.

HAYDEN, J.

Plaintiff appeals from a dismissal of its action challenging a property tax assessment.

Plaintiff taxpayer was notified on March 30, 1983, of the assessed value of the subject property. This written notice advised plaintiff of its right to protest the assessment before defendant board of review. Plaintiff filed a timely notice of protest, was afforded a hearing, and was notified of defendant's decision reducing the assessed value of the property from $1,312,850 to $1,255,320. This notice did not inform plaintiff of his right to seek judicial review of the decision and time limitations thereon. On July 28, 1983, the thirtieth day from the date of the adjournment of the board of review, plaintiff filed its petition appealing the decision. The district court dismissed the petition as untimely and rejected plaintiff's attack on the constitutionality of Iowa Code sections 441.37 and 441.38. On appeal plaintiff maintains that the failure of sections 441.37 and 441.38 to provide for notice of the right of judicial review violates both the equal protection and due process clause of the fourteenth amendment to the United States Constitution.

Judicial review of property tax assessments are heard in equity, Iowa Code section 441.37, and our review is de novo. Iowa R. App. P. 4.

1. Equal Protection. Plaintiff argues that the challenged statutes create two classes of taxpayers, those appealing the assessment to the board of review, see Iowa Code section 441.37, and those appealing the board of review decision to the district court, see Iowa Code section 441.38. Pursuant to Iowa Code section 441.23, the assessor must inform the first class "of the valuation put upon the taxpayer's property, and notify the person, if he or she feels aggrieved, to appear before the board of review and show why the assessment should be changed." However, there is no provision in the statutes requiring the board of review to notify those in the second class of the right to seek judicial review of the board's

decision. Plaintiff argues that this disparity of treatment between the two classes denies it equal protection of the laws.

We are not convinced that the legislature has created two classes of aggrieved taxpayers which it has treated differently. The statutory scheme deals with the same persons at two different points in time. At each point in time those taxpayers protesting their assessments are treated equally. Assuming, arguendo, that there are two similarly situated classes, there is no equal protection violation. Since there is no reason to invoke strict scrutiny defendant need only show that the classification rationally furthers a legitimate state purpose. Minnesota Board for Community Colleges v. Knight, ___ U.S. ___, 104 S. Ct. 1058, 1069, 79 L. Ed. 2d 299, 316 (1984). The State has an interest in promoting governmental efficiency and economy as well as in having tax assessments fixed as quickly as possible. Once the State has notified a taxpayer of his right to a hearing before the board of reivew, it is consistent with this interest not to encourage further appeal.

Plaintiff also claims a violation of equal protection because the twenty-day time limitation to appeal to the district court under Iowa Code section 441.38 is shorter than the thirty-day period available to seek judicial review of other agency actions. See Iowa Code § 17A.19. This provision rationally furthers the State purpose of fixing tax assessments as quickly as possible. The twenty-day period is not so brief as to render the right of judicial review illusory.

II. Due Process. Plaintiff maintains that the failure of the statutes to require notice of the right to judicial review and the time limitations therefor denies plaintiff due process.

Generally, it has been held that once a party has been brought into a proceeding by notice, due process does not require notice of all subsequent steps in the proceeding. 16A Am. Jur. 2d Constitutional Law § 828 (1979). Providing notice of subsequent proceedings is a matter of legislative discretion. Id.

Specifically, it has been held that due process does not require an administrative agency to provide a party with notice of a right to appeal where the appeal procedures are set out in a statute or administrative regulation. Mogil v. Unemployment Compensation Board of Review, 50 Pa. Commw. 635, 413 A.2d 480, 481 (1980).

It is undisputed that plaintiff was brought into the proceedings for tax assessment protest with proper notice. We hold that plaintiff was not entitled to notice of his subsequent right to appeal to the district court. Not only is that right and its time limitation set out in the statute, but the statute was printed on the reverse side of the protest form filled out by plaintiff.

AFFIRMED.