

CHAPTER 1230

ASSESSORS

S. F. 1342

AN ACT relating to the qualifications of city and county assessors.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred forty-one point one (441.1), Code
2 1973, is amended to read as follows:

3 441.1 **Office created.** In every city in the state of Iowa having
4 more than one hundred twenty-five thousand population and in every
5 county in the state of Iowa the office of assessor is hereby created. A
6 *city having a population of ten thousand or more, but not in excess of*
7 *one hundred twenty-five thousand, according to the latest federal cen-*
8 *sus, may by ordinance provide for the selection of a city assessor and*
9 *for the assessment of property in the city under the provisions of this*
10 *chapter. A city desiring to provide for assessment under the provi-*
11 *sions of this chapter shall, not less than sixty days before the expira-*
12 *tion of the term of the assessor in office, notify the taxing bodies*
13 *affected and proceed to establish a conference board, examining board,*
14 *and board of review and select an assessor, all as provided in this*
15 *chapter.*

1 SEC. 2. Section four hundred forty-one point five (441.5), Code
2 1973, is amended by striking the section and inserting in lieu thereof
3 the following:

4 441.5 **Examination and certification of applicants.** For the pur-
5 pose of examining and certifying candidates for the positions of asses-
6 sor and deputy assessor, the director of revenue shall prepare and
7 administer a written examination. The examinations shall be admin-
8 istered twice each year in the city of Des Moines. Notification of the
9 time, place and date of the examinations shall be mailed to each city
10 and county assessor, county auditor and chairman of each city and
11 county conference board at least thirty days prior to the date of the
12 examination.

13 These examinations shall be conducted by the director of revenue in
14 the same manner as other similar examinations, including secrecy
15 regarding questions prior to the examination and in accordance with
16 other rules as may be prescribed by the director of revenue. The
17 examination shall cover the following and related subjects:

18 1. Laws pertaining to the assessment of property for taxation, with
19 emphasis on market value assessment as provided in this chapter.

20 2. Laws on tax exemption.

21 3. Assessment of real estate and personal property, including mar-
22 ket value assessment in accordance with this chapter and including
23 fundamental principles and practices of property appraisal and valua-
24 tion which are consistent with market value assessment as provided in
25 this chapter.

26 4. The rights of taxpayers and property owners related to the as-
27 sessment of property for taxation.

28 5. The duties of the assessor.

29 6. Other items related to the position of assessor.

30 Only individuals who possess a high school diploma or its equivalent
31 are eligible to take the examination. A person desiring to take the
32 examination shall complete an application prior to the administration
33 of the examination.

34 The director of revenue shall grade the examination taken. The
35 director shall notify, in writing, each applicant of the score attained
36 by the applicant on the examination. An individual who attains a
37 score of seventy percent or greater on the examination is eligible to
38 be certified by the director of revenue as a candidate for any assessor
39 position. Any person who passes the examination and who possesses
40 at least two years of appraisal related experience as determined by the
41 director of revenue shall be granted regular certification and become
42 eligible for appointment to a six-year term as assessor. Any person
43 who passes the examination but who lacks such experience shall be
44 granted temporary certification, and shall be eligible for a provisional
45 appointment as assessor.

46 Any person possessing temporary certification who receives a pro-
47 visional appointment as assessor shall, during the person's first
48 eighteen months in office, be required to complete a course of study
49 prescribed and administered by the director of revenue. Upon the
50 successful completion of this course of study, the assessor shall be
51 granted regular certification and shall be eligible to remain in office
52 for the balance of his or her six-year term. All expenses incurred in
53 obtaining regular certification shall be defrayed by the assessment
54 expense fund.

55 Following the administration of an examination, the director of
56 revenue shall establish a register containing the names of all indi-
57 viduals eligible for appointment as assessor. The register shall also
58 indicate the examination score of the individual and whether each
59 eligible candidate has been granted a regular or a temporary cer-
60 tificate. All eligible candidates shall remain on the register for a
61 period of two years following the date certification is granted by the
62 director.

1 SEC. 3. Section four hundred forty-one point six (441.6), Code
2 1973, is amended by striking the section and inserting in lieu thereof
3 the following:

4 **441.6 Appointment of assessor.** When a vacancy occurs in the
5 office of city or county assessor, the examining board shall request the
6 director of revenue to forward a register containing the names of all
7 individuals eligible for appointment as assessor. The examining board
8 may, at its own expense, conduct a further examination, either written
9 or oral, of any person whose name appears on the register, and shall
10 make written report of the examination and submit the report together
11 with the names of those individuals certified by the director of revenue
12 to the conference board within fifteen days after the receipt of the
13 register from the director of revenue.

14 Not later than seven days after receipt of the report of the examin-
15 ing board, the chairman of the conference board shall by written notice
16 call a meeting of the conference board to appoint an assessor. The
17 physical condition, general reputation of the applicants, and their fit-
18 ness for the position as determined by the examining board shall be
19 taken into consideration in making the appointment. The chairman of
20 the conference board shall give written notice to the director of reve-

21 nue of the appointment and its effective date within ten days of the
22 decision of the board.

1 SEC. 4. Section four hundred forty-one point seven (441.7), Code
2 1973, is amended by striking the section and inserting in lieu thereof
3 the following:

4 441.7 **Special examination.** If the conference board fails to ap-
5 point an assessor from the list of individuals on the register, the
6 examining board shall request permission from the director of revenue
7 to hold an examination in the particular city or county in which the
8 vacancy has occurred. Permission may be granted by the director of
9 revenue after consideration of factors such as the availability of candi-
10 dates in that particular city or county. The examination shall be
11 conducted by the director of revenue as provided in section four hun-
12 dred forty-one point five (441.5) of the Code, except as otherwise
13 provided in this section. The examining board shall give notice of
14 holding the examination for assessor by posting a written notice in a
15 conspicuous place in the county courthouse in the case of county
16 assessors or in the city hall in the case of city assessors, stating that
17 at a specified date, an examination for the position of assessor will be
18 held at a specified place. Similar notice shall be given at the same time
19 by one publication of the notice in three newspapers of general circu-
20 lation in the case of a county assessor, or in case there are not three
21 such newspapers in a county, then in newspapers which are available,
22 or in one newspaper of general circulation in the city in the case of
23 city assessor. The conference board of the city or county in which a
24 special examination is held shall reimburse the department of revenue
25 for all expenses incurred in the administration of the examination, to
26 be paid for by the respective city or county assessment expense fund.
27 Following the administration of this special examination, the director
28 of revenue shall certify to the examining board a new list of candi-
29 dates eligible to be appointed as assessor.

1 SEC. 5. Section four hundred forty-one point eight (441.8), Code
2 1973, is amended to read as follows:

3 441.8 **Term—filling vacancy.** The term of office of an assessor
4 appointed under this chapter shall be for six years. Appointments for
5 each succeeding term shall be made in the same manner as the original
6 appointment except that not less than ninety days before the expira-
7 tion of the term of the assessor the conference board ~~may~~ shall hold a
8 meeting to determine whether or not it desires to reappoint the incum-
9 bent assessor to a new term. The conference board shall have the
10 power to reappoint the incumbent assessor without re-examination if
11 it sees fit to do so. If the incumbent assessor is not reappointed as
12 above provided, then not less than sixty days before the expiration of
13 the term of said assessor, ~~the examining board shall hold a new exami-~~
14 ~~nation for the position~~ a new assessor shall be selected as provided in
15 section four hundred forty-one point six (441.6) of the Code.

16 In the event of the removal, resignation, death, or removal from the
17 county of the said assessor, the conference board shall within thirty
18 days at a meeting as provided in section 441.6, select from the list
19 register provided in section 441.5 an assessor to serve out the unex-
20 pired term; or in case of inability to agree upon a selection from this
21 list register, the new selection shall be made as provided in section

22 441.5 *four hundred forty-one point six (441.6) of the Code. In case no*
 23 *list is in effect, a new one shall be prepared as provided in section*
 24 *441.5. Until the vacancy is filled, the chief deputy shall act as assessor,*
 25 *and in the event there be no deputy, in the case of counties the auditor*
 26 *shall act as assessor and in the case of cities having an assessor the*
 27 *city clerk shall act as assessor.*

1 SEC. 6. Section four hundred forty-one point ten (441.10), Code
 2 1973, is amended by striking the section and inserting in lieu thereof
 3 the following:

4 **441.10 Examination and appointment of deputies.** Immediately
 5 after the appointment of the assessor, and at other times as the con-
 6 ference board directs, one or more deputy assessors may be appointed
 7 by the assessor. Appointments shall be made only from the list of
 8 eligible candidates provided by the director of revenue. The list of
 9 eligible candidates shall contain only the names of those persons who
 10 achieve a score of seventy percent or greater on the examination ad-
 11 ministered by the director of revenue. Examinations for the position
 12 of deputy assessor shall be conducted in the same manner as exami-
 13 nations for the position of city or county assessor. The applicable
 14 provisions of section four hundred forty-one point five (441.5) of the
 15 Code regarding the register of names shall also apply to the list of
 16 eligible candidates established under the provisions of this section.

17 The assessor may peremptorily suspend or discharge any deputy
 18 assessor under his direction upon written charges for neglect of duty,
 19 disobedience of orders, misconduct, or failure to properly perform his
 20 duties. Within five days after delivery of written charges to the em-
 21 ployee, he may appeal by written notice to the secretary or chairman
 22 of the examining board. The board shall grant him a hearing within
 23 fifteen days, and a decision by a majority of the examining board is
 24 final. The assessor shall designate one of the deputies as chief deputy,
 25 and the assessor shall assign to each deputy the duties, responsibilities,
 26 and authority as is proper for the efficient conduct of his office.

1 SEC. 7. Section four hundred forty-one point eleven (441.11), Code
 2 1973, is amended by striking the section and inserting in lieu thereof
 3 the following:

4 **441.11 Incumbent assessors.** The director of revenue shall grant a
 5 restricted certificate to any city or county assessor holding office as of
 6 January 1, 1976. An assessor possessing such a certificate shall be
 7 considered eligible to remain in his or her present position and to be
 8 reappointed to that position as provided in section four hundred forty-
 9 one point eight (441.8) of the Code. To become eligible for another
 10 assessor position, however, an assessor presently holding office is re-
 11 quired to obtain certification as provided for in section four hundred
 12 forty-one point five (441.5) of the Code.

1 SEC. 8. Section four hundred forty-one point fifty-one (441.51),
 2 Code 1973, is repealed.

1 SEC. 9. The effective date of this Act shall be January 1, 1976.

Approved May 27, 1974