

Reported Recommending.....
 Ind. Postponed.....
 Passed House.....
 Failed to Pass House.....
 Passed Senate.....
 Failed to Pass Senate.....

House File 301

February 15, 1943.

By DONOHUE, LANE, McFARLANE,
 County and Township Organization. KNIPLING, STEINBERG, FIM-
 MEN, NIELSEN, NELSON, BRY-
 SON, and WALTER of Pottawata-
 mie.

A BILL FOR

An Act to amend sections one thousand sixty-five (1065), one thousand sixty-six (1066), one thousand seventy-three (1073), one thousand seventy-eight (1078), two thousand five hundred ninety-six (2596), three thousand seven hundred thirteen (3713), Code, 1939, and to repeal section four thousand four hundred twenty-six (4426), Code, 1939, and enact a substitute therefor, and to amend sections five thousand one hundred thirty-three (5133), five thousand four hundred thirty-four (5434), five thousand four hundred forty-three (5443), five thousand four hundred fifty-six (5456), five thousand five hundred forty-three (5543), five thousand six hundred thirty-two (5632), Code, 1939, and to repeal section five thousand six hundred sixty-four (5664), Code, 1939, and enact a substitute therefor, and amend sections six thousand five hundred twenty-eight (6528), six thousand six hundred sixty-nine (6669), six thousand seven hundred three (6703), six thousand seven hundred thirty-two (6732), six thousand eight hundred sixty-seven (6867), six thousand nine hundred forty-three and one hundred forty-four thousands (6943.144), six thousand nine hundred forty-three and one hundred forty-nine thousandths (6943.149), six thousand nine hundred seventy-three (6973), seven thousand nine (7009), seven thousand eighteen (7018), seven thousand twenty-seven (7027), seven thousand twenty-eight (7028), seven thousand one hundred nineteen (7119), seven thousand one hundred twenty (7120), seven thousand one hundred twenty-nine and one tenth (7129.1), seven thousand one hundred thirty-four and one tenth (7134.1), seven thousand one hundred thirty-four

and two tenths (7134.2), seven thousand one hundred sixty four (7164), Code, 1939, and to repeal sections five hundred twenty-five (525), five thousand five hundred seventy-three (5573), five thousand six hundred fifty-six (5656), five thousand six hundred sixty-nine (5669), six thousand seven hundred two (6702), six thousand eight hundred sixty-eight (6868), six thousand eight hundred sixty-nine (6869), six thousand eight hundred seventy (6870), seven thousand nineteen (7019), seven thousand one hundred six (7106), seven thousand one hundred seven (7107), seven thousand one hundred eight (7108), seven thousand one hundred eleven (7111), seven thousand one hundred fourteen (7114), seven thousand one hundred fifteen (7115), seven thousand one hundred sixteen (7116), seven thousand one hundred seventeen (7117), seven thousand one hundred eighteen (7118), seven thousand one hundred twenty-one (7121), seven thousand one hundred twenty-two (7122), seven thousand one hundred twenty-three (7123), seven thousand one hundred twenty-five (7125), seven thousand one hundred twenty-six (7126), seven thousand one hundred twenty-seven (7127), seven thousand one hundred twenty-nine (7129), seven thousand one hundred thirty (7130), seven thousand one hundred thirty-one (7131), seven thousand one hundred thirty-two (7132), seven thousand one hundred thirty-three (7133), seven thousand one hundred thirty-four (7134), seven thousand one hundred thirty-five (7135), seven thousand one hundred thirty-six (7136), seven thousand one hundred thirty-seven (7137), seven thousand one hundred thirty-eight (7138), seven thousand one hundred sixty-one (7161), Code, 1939, and chapters two hundred one (201), two hundred two (202), and two hundred three (203), Laws of the Forty-ninth General Assembly, and providing for a county assessor and county board of review, and prescribing their powers and duties.

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

- 1 Section 1. County assessor. The office of county assessor
- 2 is hereby created. Wherever the word "assessor" appears in this
- 3 act it shall be construed to mean the "county assessor", except

4 where the context clearly indicates otherwise.

1 Sec. 2. Appointing board. The board of supervisors, the
2 county auditor, and the county treasurer of each county shall
3 constitute an appointing board of which the chairman of the board
4 of supervisors shall be the regular chairman and of which the
5 county auditor shall be the regular secretary. Two-thirds of
6 the members of said board shall make a quorum. The board of
7 supervisors as a whole shall constitute one member, and the
8 chairman thereof shall cast the majority vote of the members
9 of the board of supervisors present in favor of a candidate for
10 county assessor. The secretary of the appointing board shall
11 keep a record of the proceedings of the board and perform such
12 other duties as the board may direct.

1 Sec. 3. First assessor. Said appointing board shall, at
2 least one month and not more than three months prior to January
3 1, 1944, appoint an assessor for the county, who upon qualify-
4 ing shall serve from the first secular day of 1944 until
5 December 31, 1947. As of the date of his assumption of office
6 the terms of office of all township, city and town assessors
7 shall terminate. However, such persons may be retained there-
8 after by said county assessor as field men or deputies, subject
9 to the limitations of section six (6) hereof, insofar as he may
10 deem such retention necessary and advisable.

11 In any county where a city assessor has been appointed and
12 is serving under the provisions of chapter two hundred two (202),
13 and chapter two hundred three (203), Laws of the Forty-Ninth

14 General Assembly, he shall upon the first secular day of 1944
15 become the county assessor and serve as such until December 31,
16 1947.

1 Sec. 4. Appointment. Prior to January 1, 1948, and prior
2 to the first day of January of each fourth year thereafter the
3 said appointing board shall appoint a county assessor who shall
4 serve for a term of four years. The appointment shall be made
5 not less than one month nor more than three months prior to
6 January 1.

1 Sec. 5. Vacancies. In case of vacancy in the office of
2 county assessor the county auditor shall call together the
3 appointing board at a time to be fixed by him, at which time
4 an assessor shall be appointed for the unexpired term.

1 Sec. 6. Deputy assessors. Whenever the county assessor
2 is unable to perform all the duties required of him by law, he
3 is authorized to appoint such number of full or part time
4 deputies, field men, and clerks as the board of supervisors may
5 approve. Deputies and field men shall hold office only during
6 the pleasure of the county assessor, and shall be under the
7 supervision and control of the county assessor, who shall be
8 responsible for their malfeasance, misfeasance, and nonfeasance.

1 Sec. 7. Notification. Upon the appointment and qualification
2 of a county assessor, the county auditor shall immediately notify
3 the state tax commission of such appointment and the postoffice
4 address of such appointee.

1 Sec. 8. Salary. The county assessor shall receive an annual

2 salary not less than that of the highest paid elected county
3 officer of said county, such salary to be fixed by the board of
4 supervisors, and shall also receive his actual and necessary
5 traveling expenses incurred in the discharge of his official
6 duties. Deputy assessors, field men, and clerks shall receive
7 such compensation as may be fixed by the board of supervisors, for
8 the time actually employed, together with such actual necessary
9 expenses as have been previously authorized by said board. All
10 such salaries, compensation, and expenses shall be paid from the
11 general fund of the county.

1 Sec. 9. Assessment records. When the assessor has been
2 appointed and duly qualified, the county auditor shall deliver
3 to the assessor all data relative to the assessment and classi-
4 fication of property which may be in the office of said auditor
5 and necessary for the performance of duties of the assessor.

1 Sec. 10. Powers and duties of assessor. The county
2 assessor shall:

3 1. Devote his entire time to the duties of his office and
4 shall not engage in any occupation or business interfering or
5 inconsistent with such duties.

6 2. Shall cause to be assessed, in accordance with section
7 seven thousand one hundred nine (7109), Code, 1939, all the
8 property, personal and real, in his county except such as is
9 exempt from taxation, or the assessment of which is otherwise
10 provided for. Any person who shall refuse to assist in making
11 out a list of his property or of any property which he is by

12 law required to assist in listing, shall be guilty of a mis-
13 demeanor and, upon conviction thereof, shall be fined in a sum
14 not to exceed five hundred dollars.

15 3. Have access to all public records of the county and,
16 so far as practicable, make or cause to be made a careful
17 examination of all such records and files in order to obtain
18 all available information which may contribute to the accurate
19 listing at its taxable value, and to the proper persons, of
20 all property subject to taxation in his county.

21 4. He shall co-operate with the state tax commission as
22 may be necessary or required, and he shall obey and execute all
23 orders, directions, and instructions of the state tax commission.

24 5. Have power to examine the books and records of any
25 person, firm, association, or corporation within the county, at
26 any place designated by him, whenever he has reason to believe
27 that such person, firm, association, or corporation has not
28 listed its property as provided by law; to require by subpoena
29 signed by him the attendance of witnesses; to administer oaths
30 and affirmations; to examine witnesses and receive evidence;
31 to compel witnesses to produce for examination records, books,
32 papers, and documents relating to any matter which he shall
33 have the authority to investigate or determine for the purpose
34 of making proper listing of property, subject to taxation.

35 Provided, however, that no bank or loan and trust
36 company, or its officers or employees, shall be required to
37 divulge knowledge concerning the property of any person when

38 such knowledge was obtained as a part of a business trans-
39 action with or for such person, and in the usual and ordinary
40 course of business of said bank, or loan and trust company, and
41 was necessary and proper to the discharge of the duty of said
42 bank or loan and trust company in relation to such business
43 transaction; this provision shall be additional to all other
44 provisions of the law relating to confidential and privileged
45 communication.

46 In all cases where he finds that the taxpayer has not
47 listed its or his property, as provided by law, and in all
48 hearings where he decides a matter against the taxpayer, the
49 costs shall be paid by the taxpayers, otherwise they shall be
50 paid by the county. The fees and mileage to be paid witnesses
51 shall be the same as prescribed by law in proceedings in the
52 district courts of this state in civil cases. Where the costs
53 are taxed to the taxpayer they shall be added to the taxes
54 assessed against said taxpayer and his property and shall be
55 collected in the same manner as are other taxes.

56 Should any person refuse to obey a subpoena duly issued
57 and served, or caused to be served, by the assessor, or should
58 any person before the assessor for examination refuse to be
59 sworn or refuse to testify, the assessor shall report said
60 person to the district court, or to any judge thereof, in term
61 time or in vacation, with a statement in writing of the facts,
62 and to this end the assessor shall have the full assistance of
63 the county attorney. The court or judge shall thereupon proceed

64 with such matter in the manner in which proceedings would be
65 carried on had the disobedience or refusal been in proceed-
66 ings legally pending before the court or judge.

66 6. Make up all assessor's books and records as prescribed
68 by the state tax commission.

69 7. Submit, on or before the first Monday in May, to the
70 county board of review, the completed assessment rolls.

71 8. Lay before the county board of review, at the time of
72 submitting the completed assessment rolls, such information as
73 he may possess which will aid said board in performing its
74 duties in adjusting the assessments to the valuations required
75 by law.

76 9. Furnish to the state tax commission any information
78 which he may have relative to the ownership of any property that
78 may be assessable within this state, but not assessable or sub-
79 ject to being listed for taxation by him in his county.

80 10. He shall make the assessment in any city acting under
81 special charter, including any such city having a population of over
82 fifty thousand. Upon completion of the assessor's books he shall
83 at the same time when the books for all other taxing subdivisions
84 in his county are turned over to the county auditor, deliver to
85 the city clerk or recorder of any city having a population of over
86 fifty thousand the assessor's book for such city.

1 Sec. 11. Powers and duties of deputy assessor. A deputy
2 assessor, or if more than one, the first deputy, in the absence
3 or disability of the assessor shall perform all the duties of

4 or pertaining to the office of assessor.

1 Sec. 12. Powers of county auditor transferred. All the
2 powers and duties heretofore possessed or performed by the
3 county auditor relating to the supervision of assessors and
4 assessments and the assesment of property for taxation, insofar
5 as such powers and duties were possessed or performed by him
6 up to the time assessors' books were turned over to him, are
7 hereby transferred to the county assessor.

1 Sec. 13. Corrections by county assessor. At any time
2 prior to the tenth day preceding the submission of the com-
3 pleted assessment rolls to the county board of review, the
4 assessor may make corrections in assessments previously made
5 by him and may change assessments when in his judgment the
6 original assessment has been erroneous; provided, however, if
7 the assessor increases any assessment, he shall give ten days'
8 notice in writing to the taxpayer, either in person, or by mail.

1 Sec. 4. After April 15 in each year, members of city and
2 town councils and township boards of trustees in the county, as
3 individuals or as boards, shall be entitled at reasonable times
4 to examine at the assessor's office, individual assessments in
5 their taxing districts and to be informed as to total valuations
6 placed upon all classes of property, as the same may become
7 available. The assessor shall place all such information which
8 he may have before them and render all assistance which can be
9 given without undue hindrance to or interference with his
10 duties.

11 Upon the written request of the county board of review of
12 a majority of the members of the council of cities and towns, or
13 board of trustees, made on or before June 15 in three-member
14 counties and on or before July 15 in five-member counties, such
15 board of review shall set a time for hearing at the county seat
16 or within the taxing district, as they shall designate. The
17 county assessor, as secretary of the board of review, shall
18 notify the city, town, or township clerk, as the case may be, by
19 registered mail at least five days in advance, of the time and
20 place of such hearing.

21 At such hearing members of the governing bodies of such
22 taxing districts may present such evidence and supporting
23 argument thereon regarding individual assessments and the
24 assessment of any class of property in their districts as they
25 may desire, giving due regard to the possible limitations of time
26 available for such hearing. They may also present written
27 evidence and argument, for later consideration, at the meeting
28 or mail such further written evidence and argument to the
29 secretary of the board of review within five days after such
30 hearing.

31 The fact that evidence and supporting argument thereon
32 may be presented by governing bodies regarding individual
33 assessments in any taxing district shall not act in any way
34 to relieve taxpayers or officers from the necessity of filing
35 appeals as required in section sixteen (16) hereof.

36 Further amend by renumbering sections.

1 Sec. 15. Appeal to board of review. Any taxpayer or
2 officer may appeal to the county board of review from any
3 assessment made by the assessor. Said appeal shall be taken
4 by serving notice of appeal upon the assessor and by filing
5 with the county auditor, on or before the twentieth day of May
6 of each year, said notice with proof of service thereof, to-
7 gether with a verified written statement of his reasons for
8 appeal. An appeal by an officer shall be taken in the name of
9 the governmental body of which he is an officer, and in addition
10 to the service required of a taxpayer, the notice of appeal
11 shall be served upon the owner of the property concerning which
12 the complaint is made and affected thereby, or upon the person
13 required to make a return of said property for assessment.

1 Sec. 16. Appeals filed. The county auditor shall file all
2 such appeals presented to him and delivered all that are on file,
3 not previously so delivered, to the chairman of the county board
4 of review at the beginning of each day's session of the board,
5 provided however, that if so requested by the chairman he may
6 return such appeals to his files for safekeeping until the board
7 is ready to consider and act upon them.

1 Sec. 17. County board of review. A county board of review
2 shall be appointed at a joint meeting held at the county seat
3 during the month of December, 1943, by the president of the
4 county board of education, the chairman of the board of super-
5 visors, and the clerk of the district court. Each shall have
6 one vote. Two shall constitute a quorum.

7 The board of review shall consist of three persons, each
8 of whom shall be resident qualified electors and freeholders,
9 except that in counties of more than sixteen thousand population
10 the board may appoint five members who shall have the same
11 qualifications. In addition to the foregoing qualifications,
12 in five-member counties one member shall be a licensed real
13 estate broker and another a registered architect or building
14 contractor. Not more than one person shall be appointed from
15 any one township, unless that township contains twenty-five
16 percent or more of the taxable valuation of the county,
17 not including moneys and credits, as shown by the last tax
18 list, in which case two members may be appointed from it, but
19 this provision shall apply only to counties which have five
20 members on the board of review. Where the board is composed of
21 three members, two members shall be appointed for a term of
22 three years each, and one for a term of four years. Where the
23 board is composed of five members, three members shall be
24 appointed for a term of three years each and two members shall
25 be appointed for a term of four years each. The terms of the
26 members appointed for three years each shall begin on the first
27 secular day of January, 1944, and terminate on December 31, 1946,
28 and the term or terms of the member or members appointed for
29 four years shall begin on the first secular day of January, 1944,
30 and terminate on December 31, 1947. Thereafter the terms of each
31 shall be for four years.

32 The appointing board shall meet from time to time, at such

33 reasonable times as may be required to fill vacancies. Regular
34 appointments shall be made during the month of December in each
35 year when a term or terms expire in that month.

36 The county assessor shall act as secretary of the county
37 board of review. Meetings may be held in the county at places
38 other than the county seat as the board may determine, for the
39 convenience of the public.

40 The board shall convene on the first Monday in May of each
41 year and shall complete its work on or before July 1 next
42 following in counties of sixty thousand population or less and
43 in counties of more than sixty thousand population on or before
44 August 1 next following.

45 Each member shall receive a yearly salary to be paid from
46 the county general fund, but no mileage, traveling or hotel
47 expense. The salary of each shall not be less than two hundred
48 and fifty dollars nor more than six hundred dollars per year,
49 in counties of sixty thousand population or less, and in counties
50 of more than sixty thousand population not less than five hundred
51 dollars nor more than eight hundred dollars per year, to be
52 fixed by the board of supervisors on or before October 1, 1943.
53 Between September 1 and October 1 of each year thereafter the
54 board may revise the salaries, otherwise they shall remain as
55 previously fixed. The county auditor shall draw a warrant on
56 the county general fund to each member of the board of review
57 within ten days after they have completed their work as a board
58 of review in the full amount previously fixed by the board of

59 supervisors.

1 Sec. 18. Powers and duties. The county board of review
2 shall have the power to equalize individual assessments by
3 raising them or lowering them and shall also have the power to
4 equalize between taxing districts by raising or lowering assess-
5 ments on any class of property in the county. It may add to
6 the assessment rolls any taxable property which has been omitted
7 by the assessor. It shall have the power to subpoena witnesses
8 and administer oaths. The fees and mileage to be paid witnesses
9 shall be the same as prescribed by law in proceedings in the
10 district courts of this state in civil cases.

1 Sec. 19. Hearing on complaints. The county board of review
2 shall hear and determine all appeals from assessments made by
3 the assessor.

1 Sec. 20. Equalization of assessment. Upon the completion
2 of its work, the county board of review shall order such changes
3 in the assessment rolls, with respect to the assessment of
4 property, as it shall deem necessary, to the end that all
5 assessment of property be made relatively just and uniform, and
6 in the substantial compliance with the law. The secretary of the
7 county board shall give notice in writing to any property
8 owner whose assessment has been increased, by mailing a copy
9 of its order with respect to said property to said person or
10 persons at the last known address.

1 Sec. 21. Appeal to district court. Any party aggrieved by
2 action of the county board of review may, within twenty days

3 from the final adjournment of the board of review, appeal to
4 the district court of his county by serving upon the assessor
5 a notice of appeal specifying the action appealed from, and by
6 filing within said time, said notice together with proof of
7 service thereof with the clerk of said court.

1 Sec. 22. Trial. The hearing of an appeal of the court
2 shall be in equity, and the court shall determine de novo all
3 questions arising before the county board of review which
4 relate to the liability of the property to assessment or the
5 amount thereof. Its decision shall be certified by the clerk
6 of the court to the county assessor. No voluntary settlement
7 of an assessment appeal shall be made unless approved in writing
8 by the county assessor.

1 Sec. 23. The county assessor shall, upon receipt from the
2 clerk of the court of a certified copy of an order of court, or
3 upon receipt of an order from the county board of review, make
4 such changes and corrections in the assessment rolls, assessment
5 books, or other record as are necessary to conform to said orders
6 and to make the assessment of any property affected thereby conform
7 to all provisions of the law pertaining thereto; provided,
8 however, that where the assessor's books have been turned
9 over to the county auditor the changes and corrections shall
10 be made by the county auditor upon such assessment rolls,
11 assessment books, or other records, or upon the tax lists
12 made from the assessor's books to which the assessment or
13 assessments in question apply.

1 Sec. 24. Political activity. Neither the county
2 assessor nor any employee of his office shall directly or
3 indirectly contribute any money or anything of value to any
4 candidate, his agent or personal representative, for nomina-
5 tion or election to any office, or to any campaign, except
6 to cast his vote, or express his personal opinion, nor shall
7 any such candidate, person, representative, agent, or committee
8 solicit such contribution or active political support from
9 any officer or employee. Any person convicted of violating
10 any provision of this act shall immediately be dismissed from
11 office or may be punished as for an indictable misdemeanor.

1 Sec. 25. Amend section one thousand sixty-five (1065),
2 Code, 1939, by striking from lines five (5) and six (6) the
3 words "city, town, and township assessors" and inserting in lieu
4 thereof the word "assessors".

1 Sec. 26. Amend section one thousand sixty-six (1066),
2 Code, 1939, by inserting in line four (4) after the word
3 "each" the following: ", those of county assessors not less
4 than one thousand dollars each".

1 Sec. 27. Amend section one thousand seventy-three (1073),
2 Code, 1939, subsection two (2) in line two (2) by striking out
3 the comma (,) after the word "officers" and inserting the word
4 "and" in lieu thereof, and by inserting a period (.) after the
5 word "clerks" and striking the balance of line two (2).

1 Sec. 28. Amend section one thousand seventy-eight
2 (1078), Code, 1939, subsection two (2) in line four (4) by

3 inserting the word “and” after the first comma (,), by
4 inserting a period after the word “constables”, and by
5 striking the balance of line four (4).

1 Sec. 29. Amend section two thousand five hundred ninety-
2 six (2596), Code, 1939, by striking from lines two (2) and
3 three (3) thereof the words “township, town, and city”.

1 Sec. 30. Amend section three thousand seven hundred
2 thirteen (3713), Code, 1939, by striking from lines six (6),
3 seven (7) and eight (8) the following: “The auditors of
4 the several counties shall furnish the assessors with the
5 proper blanks for taking such lists.”

1 Sec. 31. Repeal section four thousand four hundred
2 twenty-six (4426), Code, 1939, and enact a substitute there-
3 for as follows: “The assessor shall, at the time of making
4 assessment, record on suitable blanks furnished to him for
5 that purpose by the secretary of the state board of education,
6 the names, ages, sex and post office address of all deaf or
7 blind persons within the county. The county assessor shall
8 forward to the secretary of the state board of education such
9 returns within thirty days after the same are completed.”

1 Sec. 32. Amend section five thousand one hundred thirty-
2 three (5133), Code, 1939, by striking from line four (4) the
3 word “and” and inserting in line five (5) after the comma (,)
4 after the word “engineer” the following: “and county
5 assessor”.

1 Sec. 33. Amend section five thousand four hundred

2 thirty-four (5434), Code, 1939, by striking from line one
3 (1) the word "Each" and by inserting in lieu thereof the
4 word "The"; and by striking from line three (3) the word
5 "list", and inserting in lieu thereof the words "cause to
6 be listed".

7 Further amend said section by striking all of said
8 section after the period (.) in line seven (7) and inserting
9 in lieu thereof the following: "For such service, the assessor
10 shall receive, from the domestic animal fund, the sum of ten
11 cents for each dog reported, which fee shall be paid in full
12 when return is made. Such fees shall be considered as
13 earnings of the office and shall, within ten days of the
14 receipt thereof, be paid to the county treasurer and credited
15 to the general fund of the county."

1 Sec. 34. Amend section five thousand four hundred
2 forty-three (5443), Code, 1939, by striking from line one
3 (1) the word "Each" and by inserting in lieu thereof the
4 word "The".

1 Sec. 35. Amend section five thousand four hundred fifty-
2 six (5456), Code, 1939, by striking from line six (6) the
3 word "assessors" and inserting in lieu thereof the words "the
4 county assessor".

1 Sec. 36. Amend section five thousand five hundred forty-
2 three (5543), Code, 1939, by inserting in line five (5) the
3 word "and" after the comma (,) following the word "viewers"
4 and by striking the comma (,) in line five (5) after the word

5 “health” and inserting in lieu thereof a period (.), and
6 by striking the remainder of said sentence.

1 Sec. 37. Amend section five thousand six hundred thirty-
2 two (5632), Code, 1939, by striking the comma (,) in line two (2)
3 after the word “mayor” and inserting the word “and” in lieu thereof;
4 and also by striking from line two (2) the following: “, and
5 assessor,” and from line eight (8) the words “except assessors”.

1 Sec. 38. Repeal section five thousand six hundred sixty-
2 four (5664), Code, 1939, by enacting in lieu thereof the
3 following: “Councilmen in cities of the first class shall
4 be paid an amount prescribed by ordinance, not in excess of
5 two hundred fifty dollars per annum, which shall be in full
6 compensation for all services of such councilmen of every
7 character connected with their official duties.”

8 “In all other cities and towns they shall receive not to
9 exceed one dollar each for every regular or special meeting;
10 and in the aggregate not exceeding fifty dollars in any one
11 year.”

1 Sec. 39. Amend section six thousand five hundred twenty-
2 eight (6528), Code, 1939, by striking from line five (5) the
3 word “assessor.”

1 Sec. 40. Amend section six thousand six hundred sixty-
2 nine (6669), Code, 1939, by striking from subsection (5) the
3 words “assessor, board of review,” in lines four (4) and five (5).

1 Sec. 41. Amend section six thousand seven hundred three
2 (6703), Code, 1939, by adding after the word “treasurer,” in

3 line three (3) the following: "and in such cities having a
4 population of over fifty thousand, a".

1 Sec. 42 Amend section six thousand seven hundred
2 thirty-two (6732), Code, 1939, by adding thereto the follow-
3 ing: "Nothing herein contained shall be deemed to affect the
4 procedure for the assessment of property by the county assessor
5 and the equalization of assessments by the county board of
6 review".

1 Sec. 43. Amend section six thousand eight hundred
2 sixty-seven (6867), Code, 1939, by striking from line eight
3 (8) the words "by the assessor of said city", and inserting
4 in lieu thereof the words "by the county assessor".

1 Sec. 44. Amend section six thousand nine hundred forty-
2 three and one hundred forty-four thousandths (6943.144), Code,
3 1939, by striking from line four (4) the word "assessors"
4 and inserting in lieu thereof the words "county assessor".

1 Sec. 45. Amend section six thousand nine hundred forty-
2 three and one hundred forty-nine thousandths (6943.149), Code,
3 1939, by striking from line fifteen (15) the word "assessors"
4 and inserting in lieu thereof the words "county assessors".

1 Sec. 46. Amend section six thousand nine hundred seventy-
2 three (6973), Code, 1939, by striking lines three (3) and
3 four (4) the words "of the township or municipality wherein
4 his warehouse is situated,".

1 Sec. 47. Amend section seven thousand nine (7009), Code,
2 1939, by striking from line four (4) the words "of the assess-

3 ment district”, and by inserting in lieu thereof the words
4 “in the county”.

1 Sec. 48. Amend section seven thousand eighteen (7018),
2 Code, 1939, by striking from line three (3) the word
3 “auditor” and inserting in lieu thereof the word “assessor”.

1 Sec. 49. Amend section seven thousand twenty-seven
2 (7027), Code, 1939, by striking from lines ten (10) and
3 eleven (11) the words “of the assessment district”, and in-
4 serting in lieu thereof the words “in the county”.

1 Sec. 50. Amend section seven thousand twenty-eight
2 (7028), Code, 1939, by striking from lines eight (8) and
3 nine (9) the words “assessment district of such assessor”,
4 and inserting in lieu thereof the word “county”.

1 Sec. 51. Amend section seven thousand one hundred
2 nineteen (7119), Code, 1939, by striking from line three
3 (3) the word “auditor” and inserting in lieu thereof the
4 word “assessor”.

1 Sec. 52. Amend section seven thousand one hundred
2 twenty (7120), Code, 1939, by striking from line two (2)
3 the word “each” and by inserting in lieu thereof the word
4 “the”; and by striking from lines three (3) and four (4) the
5 words “his assessment district”, and inserting in lieu thereof
6 the words “the county”; and by adding thereto the words “and
7 such other data or information as may be required by the state
8 tax commission.”

1 Sec. 53. Amend section seven thousand one hundred twenty-

2 nine and one tenth (7129.1), Code, 1939, by striking from line
3 four (4) the word "local" and inserting in lieu thereof the
4 word "county".

5 Further amend by striking from line five (5) the words
6 and figures "section 7129" and inserting in lieu thereof the
7 words "this act".

8 Further amend by striking from line nine (9) the word
9 "true" and insert in lieu thereof the word "assessed", and
10 striking from line sixteen (16) the words and figures "section
11 7131" and inserting in lieu thereof the words "this act".

1 Sec. 54. Amend section seven thousand one hundred thirty
2 four and one tenth (7134.1), Code, 1939, by striking from line
3 three (3) the words "a local" and inserting in lieu thereof
4 the words "the county".

5 Further amend said section by striking from line five
6 (5) the word "local".

1 Sec. 55. Amend section seven thousand one hundred thirty-
2 four and two tenths (7134.2), Code, 1939, by striking from lines
3 two (2), nine (9), and ten (10) the words "city solicitor" and inserting
4 the words "county attorney" in lieu thereof

5 Further amend by striking from lines two (2) and four (4) the word
6 "city" and inserting in lieu thereof the word "county".

7 Further amend by striking from line three (3) the word
8 "local".

1 Sec. 56. Amend section seven thousand one hundred sixty-
2 four (7164), Code, 1939, by striking from line three (3) the

3 words "several boards" and inserting in lieu thereof the words
4 "county and state boards of review".

1 Sec. 57. Repeal sections five hundred twenty-five (525),
2 five thousand five hundred seventy-three (5573), five thousand
3 six hundred fifty-six (5656), five thousand six hundred sixty-
4 nine (5669), six thousand seven hundred two (6702), six thousand
5 eight hundred sixty eight (6868), six thousand eight hundred
6 sixty-nine (6869), six thousand eight hundred seventy (6870),
7 seven thousand nineteen (7019), seven thousand one hundred
8 six (7106), seven thousand one hundred seven (7107), seven
9 thousand one hundred eight (7108), seven thousand one hundred
10 eleven (7111), seven thousand one hundred fourteen (7114),
11 seven thousand one hundred fifteen (7115), seven thousand one
12 hundred sixteen (7116), seven thousand one hundred seventeen
13 (7113), seven thousand one hundred eighteen (7118), seven
14 thousand one hundred twenty-one (7121), seven thousand one
15 hundred twenty-two (7122), seven thousand one hundred twenty-
16 three (7123), seven thousand one hundred twenty-five (7125),
17 seven thousand one hundred twenty-six (7126), seven thousand
18 one hundred twenty-seven (7127), seven thousand one hundred
19 twenty-nine (7129), seven thousand one hundred thirty (7130),
20 seven thousand one hundred thirty-one (7131), seven thousand
21 one hundred thirty-two (7132), seven thousand one hundred
22 thirty-three (7133), seven thousand one hundred thirty-four
23 (7134), seven thousand one hundred thirty-five (7135), seven
24 thousand one hundred thirty-six (7136), seven thousand one

25 hundred thirty-seven (7137), seven thousand one hundred thirty-
26 eight (7138), seven thousand one hundred sixty-one (7161),
27 Code, 1939, and chapters two hundred one (201), two hundred
28 two (202), and two hundred three (203), Laws of the Forty-
29 Ninth General Assembly.

1 Sec. 58. If any provision of this act is declared un-
2 constitutional or the applicability thereof is invalid, the
3 constitutionality of the remainder of the act shall not be
4 affected thereby.

1 Sec. 59. Wherever in the laws of this state the words
2 "assessor" or "assessors" appear, singly or in combination
3 with other words, and are not specifically referred to in
4 this act, they shall be deemed to mean and refer to the county
5 assessor.

1 Sec. 60. The provisions of this act shall not be in
2 effect until the first day of January, 1944, except as to the
3 provision of section three (3) requiring the appointing board
4 to appoint a county assessor prior to that date, and the
5 provision of section sixteen (16) requiring the board of
6 supervisors to fix salaries of members of the board of review.

EXPLANATION OF H. F. 301

Provides for a county assessor in all counties at a salary not less than that of the highest paid elected officer in the county.

The appointment is made by the chairman of the board of supervisors, the county auditor and county treasurer for a term of four years.

The county board of review is composed of three members, appointed by the president of the county board of education, the chairman of the board of supervisors and the clerk of the district court. They equalize assessments between individuals and between taxing districts.

The tax lists continue to be made by the county auditor.

The county assessor makes the assessment in special charter cities.