

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

**Senate File 99**

January 27, 1943.  
Passed on File

By HATTERY and EVANS.

## **A BILL FOR**

An Act to amend section 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 forty-three (5543), 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 thousandths (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 is  
2 hereby created. Wherever the word "assessor" appears in this act it  
3 shall be construed to mean the "county assessor", except where the  
4 context clearly indicates otherwise.

1 Sec. 2. Appointing board. The board of supervisors, the county  
2 auditor and the county treasurer of each county shall constitute an  
3 appointing board of which the chairman of the board of supervisors shall  
4 be the regular chairman and of which the county auditor shall be the

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

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

10 In any county where a city assessor has been appointed and is  
11 serving under the provisions of chapter two hundred two (202), and  
12 chapter two hundred three (203), Laws of the Forty-Ninth General  
13 he shall upon the first secular day of 1944 become the county assessor <sup>Assembly,</sup>  
14 and serve as such until December 31, 1947.

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

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

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

1     Sec. 7. Notification. Upon the appointment and qualification of  
2 a county assessor, the county auditor shall immediately notify the  
3 state tax commission of such appointment and the postoffice address of  
4 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 officer  
3 of said county, such salary to be fixed by the board of supervisors,  
4 and shall also receive his actual and necessary traveling expenses  
5 incurred in the discharge of his official duties. Deputy assessors  
6 and field men shall receive such compensation as may be fixed by the  
7 board of supervisors, for the time actually employed, together with  
8 such actual necessary expenses as have been previously authorized by  
9 said board. All such salaries, compensation and expenses shall be paid  
10 from the general fund of the county.

1     Sec. 9. Assessment records. When the assessor has been appointed

2 and duly qualified, the county auditor shall deliver to the assessor all  
3 data relative to the assessment and classification of property which may  
4 be in the office of said auditor and necessary for the performance of  
5 duties of the assessor.

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

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

6 2. Shall cause to be assessed, in accordance with section seven  
7 thousand one hundred nine (7109), Code, 1939, all the property,  
8 personal and real, in his county except such as is exempt from tax-  
9 ation, or the assessment of which is otherwise provided for.

10 Any person who shall refuse to assist in making out a list of  
11 his property, or of any property which he is by law required to  
12 assist in listing, shall be guilty of a misdemeanor and, upon  
13 conviction thereof, shall be fined in a sum not to exceed  
14 five hundred dollars.

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

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

23 orders, directions and instructions of the state tax  
24 commission.

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

36 Provided, however, that no bank or loan and trust  
37 company, or its officers or employees, shall be required to  
38 divulge knowledge concerning the property of any person when  
39 such knowledge was obtained as a part of a business transaction  
40 with or for such person, and in the usual and ordinary course  
41 of business of said bank, or loan and trust company, and was  
42 necessary and proper to the discharge of the duty of said bank  
43 or loan and trust company in relation to such business trans-  
44 action; this provision shall be additional to all other provisions  
45 of the law relating to confidential and privileged communication.

46 In all cases where he finds that the taxpayer has not listed  
47 its or his property, as provided by law, and in all hearings  
48 where he decides a matter against the taxpayer, the costs shall

49 be paid by the taxpayers, otherwise they shall be paid by the  
50 county. The fees and mileage to be paid witnesses shall be the  
51 same as prescribed by law in proceedings in the district courts  
52 of this state in civil cases. Where the costs are taxed to the  
53 taxpayer they shall be added to the taxes assessed against  
54 said taxpayer and his property and shall be collected in the  
55 same manner as are other taxes.

56 Should any person refuse to obey a subpoena duly issued and  
57 served, or caused to be served, by the assessor, or should any  
58 person before the assessor for examination refuse to be sworn  
59 or refuse to testify, the assessor shall report said person to  
60 the district court, or to any judge thereof, in term time or in  
61 vacation, with a statement in writing of the facts, and to this  
62 end the assessor shall have the full assistance of the county  
63 attorney. The court or judge shall thereupon proceed with such  
64 matter in the manner in which proceedings would be carried on had  
65 the disobedience or refusal been in a proceedings legally pending  
66 before the court or judge.

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

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

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

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

79 10. He shall make the assessment in any city acting under special  
80 charter, including any such city having a population of over  
81 50,000. Upon completion of the assessor's books he shall at the  
82 same time when the books for all other taxing subdivisions in  
83 his county are turned over to the county auditor, deliver to the  
84 city clerk or recorder of any city having a population of over  
85 50,000 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 or  
3 disability of the assessor shall perform all the duties of or pertaining  
4 to the office of assessor.

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

1 Sec. 13. Corrections by county assessor. At any time prior to  
2 the tenth day preceding the submission of the completed assessment rolls  
3 to the county board of review, the assessor may make corrections in  
4 assessments previously made by him and may change assessments when in  
5 his judgment the original assessment has been erroneous; provided however,

6 if the assessor increases any assessment, he shall give ten days' notice  
7 in writing to the taxpayer, either in person, or by mail.

1 Sec. 14. Appeal to board of review. Any taxpayer or officer  
2 may appeal to the county board of review from any assessment made by  
3 the assessor. Said appeal shall be taken by serving notice of appeal  
4 upon the assessor and by filing with the county auditor on or before  
5 the twentieth day of May of each year, said notice with proof of service  
6 thereof, together with a verified written statement of his reasons for  
7 appeal. An appeal by an officer shall be taken in the name of the  
8 governmental body of which he is an officer, and in addition to the  
9 service required of a taxpayer, the notice of appeal shall be served  
10 upon the owner of the property concerning which the complaint is made  
11 and affected thereby, or upon the person required to make a return of  
12 said property for assessment.

1 Sec. 15. Appeals filed. The county auditor shall file all  
2 such appeals presented to him, and, when the county board of review  
3 meets, he shall deliver the same to the chairman of said board.

1 Sec. 16. County board of review. A county board of review  
2 shall be appointed at a joint meeting held at the county seat during  
3 the month of December 1943, by the president of the county board of  
4 education, the chairman of the board of supervisors, and the clerk  
5 of the district court. Each shall have one vote. Two shall constitute  
6 a quorum.

7 The board of review shall consist of three persons, each of  
8 whom shall be resident qualified electors and freeholders, except  
9 that in counties of more than sixty thousand population the board

10 may appoint five members who shall have the same qualifications.  
11 Not more than one person shall be appointed from any one township.  
12 Where the board is composed of three members, two members shall be  
13 appointed for a term of three years each, and one for a term of four  
14 years. Where the board is composed of five members, three members  
15 shall be appointed for a term of three years each and two members shall  
16 be appointed for a term of four years each. The terms of the members  
17 appointed for three years each shall begin on the first secular day  
18 of January 1944 and terminate on December 31, 1946 and the term or  
19 terms of the member or members appointed for four years shall begin  
20 on the first secular day of January 1944 and terminate on December  
21 31, 1947. Thereafter the terms of each shall be for four years.  
22 The board shall meet from time to time, at such reasonable times as  
23 may be required to fill vacancies. Regular appointments shall be  
24 made during the month of December in each year when a term or terms  
25 expire in that month.

26 The county auditor shall act as secretary of such board.  
27 Meetings may be held in the county at places other than the county  
28 seat as the board may determine, for the convenience of the public.

29 The board shall convene on the first Monday in May of each  
30 year and shall complete its work on or before July 1 next following  
31 in counties of sixty thousand population or less and in counties  
32 of more than sixty thousand population on or before August 1 next  
33 following.

34 Each member shall receive a yearly salary to be paid from the  
35 county general fund, but no mileage, traveling or hotel expense. The

36 salary of each shall not be less than two hundred and fifty dollars  
37 nor more than six hundred dollars per year, in counties of sixty  
38 thousand population or less and in counties of more than sixty  
39 thousand population not less than five hundred dollars nor more  
40 than eight hundred dollars per year, to be fixed by the board of  
41 supervisors on or before October 1, 1943. Between September 1 and  
42 October 1 of each year thereafter the board may revise the salaries,  
43 otherwise they shall remain as previously fixed. The county auditor  
44 shall draw a warrant on the county general fund to each member  
45 of the board of review within ten days after they have completed  
46 their work as a board of review in the full amount previously  
47 fixed by the board of supervisors.

1 Sec. 17. Powers and duties. The county board of review shall  
2 have the power to equalize individual assessments by raising them or  
3 lowering them and shall also have the power to equalize between taxing  
4 districts by raising or lowering assessments on any class of property  
5 in the county. It may add to the assessment rolls any taxable property  
6 which has been omitted by the assessor. It shall have the power to  
7 subpoena witnesses and administer oaths. The fees and mileage to be  
8 paid witnesses shall be the same as prescribed by law in proceedings  
9 in the district courts of this state in civil cases.

1 Sec. 18. Hearing on complaints. The county board of review  
2 shall hear and determine all appeals from assessments made by the  
3 assessor and all complaints which have been filed with the county  
4 auditor as provided in this act.

1 Sec. 19. Equalization of assessment. Upon the completion

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

1 Sec. 20. Appeal to district court. Any party aggrieved by  
2 action of the county board of review may, within twenty days from the  
3 final adjournment of the board of review, appeal to the district court  
4 of his county by serving upon the county auditor and the assessor,  
5 a notice of appeal specifying the action appealed from, and by filing  
6 within said time, said notice together with proof of service thereof  
7 with the clerk of said court.

1 Sec. 21. Trial. The hearing of an appeal of the court  
2 shall be in equity, and the court shall determine de novo all questions  
3 arising before the county board of review which relate to the  
4 liability of the property to assessment or the amount thereof. Its  
5 decision shall be certified by the clerk of the court to the county  
6 assessor.

1 Sec. 22. 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 such  
4 changes and corrections in the assessment rolls, assessment books, or  
5 other records as are necessary to conform to said orders and to

6 make the assessment of any property affected thereby conform to all  
7 provisions of the law pertaining thereto; provided, however, that  
8 where the assessor's books have been turned over to the county  
9 auditor the changes and corrections shall be made by the county auditor  
10 upon such assessment rolls, assessment books or other records, or upon  
11 the tax lists made from the assessor's books to which the assessment  
12 or assessments in question apply.

1 Sec. 23. Political activity. Neither the county assessor  
2 nor any employee of his office shall directly or indirectly contribute  
3 any money or anything of value to any candidate, his agent or personal  
4 representative, for nomination or election to any office, or to any  
5 campaign, except to cast his vote, or express his personal opinion,  
6 nor shall any such candidate, person, representative, agent, or  
7 committee, solicit such contribution or active political support  
8 from any officer or employee. Any person convicted of violating any  
9 provision of this act shall immediately be dismissed from office  
10 or may be punished as for an indictable misdemeanor.

1 Sec. 24. Amend section one thousand sixty-five (1065), Code,  
2 1939, by striking from lines five (5) and six (6) the words "city,  
3 town and township assessors" inserting in lieu thereof the  
4 words "assessors."

1 Sec. 25. Amend section one thousand sixty-six (1066), Code,  
2 1939, by inserting in line four (4) after the word "each" the  
3 following: "those of county assessors not less than one thousand  
4 dollars each".

1 Sec. 26. Amend section one thousand seventy-three (1073),

2 Code, 1939, subsection two (2) in line two (2) by striking out the  
3 comma (,) after the word clerks and inserting in lieu thereof  
4 period (.) and by striking out the words “and assessors.”

1 Sec. 27. Amend section one thousand seventy-eight (1078),  
2 Code, 1939, subsection two (2) in line four (4) by striking out  
3 the comma (,) after the word “constables” and inserting in lieu  
4 thereof period (.) and by striking out the words “and all assessors.”

1 Sec. 28. Amend section two thousand five hundred ninety-six  
2 (2596), Code, 1939, by striking from lines two (2) and three (3),  
3 thereof the words “township, town and city”.

1 Sec. 29. Amend section three thousand seven hundred thirteen,  
2 (3713), Code, 1939, by striking from lines six (6), seven (7) and  
3 eight (8) the following: “the auditors of the several counties  
4 shall furnish the assessors with the proper blanks for taking such  
5 list.”

1 Sec. 30. Repeal section four thousand four hundred twenty-  
2 six (4426), Code, 1939, and enact a substitute therefore, as follows:  
3 “The assessor shall, at the time of making assessment, record on  
4 suitable blanks furnished to him for that purpose by the secretary  
5 of the state board of education, the names, ages, sex and post  
6 office address of all deaf or blind persons within the county.  
7 The county assessor shall forward to the secretary of the state  
8 board of education such returns within thirty days after the same  
9 are completed.

1 Sec. 31. Amend section five thousand one hundred thirty-three  
2 (5133), Code, 1939, by striking from line four (4) the word “and”

3 and inserting in line five (5) after the comma (,) after the word  
4 “engineer” the following: “and county assessor”.

1 Sec. 32. Amend section five thousand four hundred thirty-four  
2 (5434), Code, 1939, by striking from line one (1) the word “each”  
3 and by inserting in lieu thereof the word “the”; and by striking  
4 from line three (3) the word “list”, and inserting in lieu thereof  
5 the words “cause to be listed”.

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

1 Sec. 33. Amend section five thousand four hundred forty-three  
2 (5443), Code, 1939, by striking from line one (1) the word “each”  
3 and by inserting in lieu thereof the word “the”.

1 Sec. 34. Amend section five thousand four hundred fifty-six  
2 (5456), Code, 1939, by striking from line six (6) the word “assessors”  
3 and inserting in lieu thereof the words “the county assessor”.

1 Sec. 35. Amend section five thousand five hundred forty-three  
2 (5543), Code, 1939, by inserting in line five (5) the word “and”  
3 after the comma (,) following the word “viewers” and by striking  
4 the comma (,) in line five (5) after the word “health”, and inserting  
5 in lieu thereof a period (.), and by striking the remainder of said

6 sentence.

1 Sec. 36. Amend section five thousand six hundred thirty-two  
2 (5632), Code, 1939, by inserting in line two (2) after the word  
3 “mayor” the word “and”; and also by striking from line two (2) the  
4 words “and assessor” and from line eight (8) the words “except  
5 assessor.”

1 Sec. 37. Repeal section five thousand six hundred sixty-four  
2 (5664), Code, 1939, by enacting in lieu thereof the following:

3 “Council men in cities of the first class shall be paid an  
4 amount prescribed by ordinance, not in excess of two hundred fifty  
5 dollars per annum, which shall be in full compensation for all  
6 services of such councilmen of every character connected with their  
7 official duties.”

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

1 Sec. 38. Amend section six thousand five hundred twenty-eight  
2 (6528), 1939, by striking from line five (5) the word “assessor”.

1 Sec. 39. Amend section six thousand six hundred sixty-nine  
2 (6669), Code, 1939, by striking from subsection five (5) the words  
3 “assessor, board of review”.

1 Sec. 40. Amend section six thousand seven hundred three, (6703),  
2 Code, 1939, by adding after the word “treasurer” in line three (3)  
3 the following: “and in such cities having a population of over fifty  
4 thousand.”

1 Sec. 41. Amend section six thousand seven hundred thirty-two

2 (6732), Code, 1939, by adding thereto the following: “Nothing herein  
3 contained shall be deemed to affect the procedure for the assessment  
4 of property by the County Assessor and the equalization of assessments  
5 by the county board of review.”

1 Sec. 42. Amend section six thousand eight hundred sixty-seven  
2 (6867), Code, 1939, by striking from line eight (8) the words “by  
3 the assessor of said city”, and inserting in lieu thereof the words  
4 “by the county assessor.”

1 Sec. 43. Amend section six thousand nine hundred forty-three  
2 and one hundred forty-four thousandths (6943.144), Code, 1939, by  
3 striking from line four (4) the word “assessors” and inserting in  
4 lieu thereof the words “county assessor”.

1 Sec. 44. Amend section six thousand nine hundred forty-three  
2 and one hundred forty-nine thousandths (6943.149), Code, 1939, by  
3 striking from line fifteen (15) the word “assessors” and inserting  
4 in lieu thereof the words “county assessor”.

1 Sec. 45. Amend section six thousand nine hundred seventy-  
2 three (6973), Code, 1939, by striking from lines three (3) and  
3 four (4) the words “of the township or municipality wherein his  
4 warehouse is situated”.

1 Sec. 46. Amend section seven thousand nine (7009), Code,  
2 1939, by striking from line four (4) the words “of the assessment  
3 district”, and by inserting in lieu thereof the words “in the  
4 county”.

1 Sec. 47. Amend section seven thousand eighteen (7018), Code,  
2 1939, by striking from line three (3) the word “auditor” and inserting :

3 in lieu thereof the word "assessor."

1 Sec. 48. Amend section seven thousand twenty-seven (7027),  
2 Code, 1939, by striking from lines ten (10) and eleven (11) the  
3 words "of the assessment district", and inserting in lieu thereof  
4 the words "in the county".

1 Sec. 49. Amend section seven thousand twenty-eight (7028),  
2 Code, 1939, by striking from lines eight (8) and nine (9) the words  
3 "assessment district of such assessor", and inserting in lieu thereof  
4 the word "county".

1 Sec. 50. Amend section seven thousand one hundred nineteen  
2 (7119), Code, 1939, by striking from line three (3) the word  
3 "auditor" and inserting in lieu thereof the word "assessor".

1 Sec. 51. Amend section seven thousand one hundred twenty (7120),  
2 Code, 1939, by striking from line two (2) the word "Each" and by in-  
3 serting in lieu thereof the word "the"; and by striking from lines  
4 three (3) and four (4) the words "his assessment district", and  
5 inserting in lieu thereof the words "the county"; and by adding  
6 thereto the words "and such other data or information as may be  
7 required by the state tax commission."

1 Sec. 52. Amend section seven thousand one hundred twenty-nine  
2 and one tenth (7129.1), Code, 1939, by striking from lines four (4)  
3 the word "local" and inserting in lieu thereof the word "county".

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

7 Further amend by striking from line nine (9) the word "true"

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

1 Sec. 53. Amend section seven thousand one hundred thirty four  
2 and one tenth (7134.1), Code, 1939, by striking from line three (3)  
3 the words "a local" and inserting in lieu thereof the words "the  
4 county".

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

1 Sec. 54. Amend section seven thousand one hundred thirty-four  
2 and two tenths (7134.2), Code, 1939, by striking from line two (2) the  
3 words "city solicitor" and inserting in lieu thereof the words  
4 "county attorney".

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

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

1 Sec. 55. Amend section seven thousand one hundred sixty-four  
2 (7164), Code, 1939, by striking from line three (3) the words "several  
3 boards" and inserting in lieu thereof the words "county and state  
4 boards of review".

1 Sec. 56. Repeal sections five hundred twenty-five (525), five  
2 thousand five hundred seventy-three (5573), five thousand six hundred  
3 fifty-six (5656), five thousand six hundred sixty-nine (5669), six  
4 thousand seven hundred two (6702), six thousand eight hundred sixty  
5 eight (6868), six thousand eight hundred sixty-nine (6869), six  
6 thousand eight hundred seventy (6870), seven thousand nineteen

7 (7019), seven thousand one hundred six (7106), seven thousand one  
8 hundred seven (7107), seven thousand one hundred eight (7108), seven  
9 thousand one hundred eleven (7111), seven thousand one hundred fourteen  
10 (7114), seven thousand one hundred fifteen (7115), seven thousand  
11 one hundred sixteen (7116), seven thousand one hundred seventeen  
12 (7117), seven thousand one hundred eighteen (7118), seven thousand  
13 one hundred twenty-one (7121), seven thousand one hundred twenty-  
14 two (7122), seven thousand one hundred twenty-three (7123), seven  
15 thousand one hundred twenty-five (7125), seven thousand one hundred  
16 twenty-six (7126), seven thousand one hundred twenty-seven (7127),  
17 seven thousand one hundred twenty-nine (7129), seven thousand one  
18 hundred thirty (7130), seven thousand one hundred thirty-one (7131),  
19 seven thousand one hundred thirty-two (7132), seven thousand one  
20 hundred thirty-three (7133), seven thousand one hundred thirty-four  
21 (7134), seven thousand one hundred thirty-five (7135), seven  
22 thousand one hundred thirty-six (7136), seven thousand one hundred  
23 thirty-seven (7137), seven thousand one hundred thirty-eight  
24 (7138), seven thousand one hundred sixty-one (7161), Code, 1939,  
25 and chapters two hundred one (201), two hundred two (202), and two  
26 hundred three (203), Laws of the Forty-Ninth General Assembly.

1 Sec. 57. If any provision of this act is declared  
2 unconstitutional or the applicability thereof is invalid, the  
3 constitutionality of the remainder of the act shall not be affected  
4 thereby.

1 Sec. 58. Wherever in the laws of this state the words "assessor"  
2 or "assessors" appear, singly or in combination with other words,

3 and are not specifically referred to in this act, they shall be  
4 deemed to mean and refer to the county assessor.

1 Sec. 59. 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 S. F. 99

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.