

V. 7. 709 sub for 27. 396 L. G. 47

March 30, 1959.
Placed on Calendar.

House File 709
By COUNTY AND TOWNSHIP
AFFAIRS COMMITTEE.

Passed House, Date 4-15-59

Passed Senate, Date 4-21-59

Vote: Ayes 92 Nays 6

Vote: Ayes 44 Nays 1

Approved 5-5-59
House Concurred 4-28-59
65-43

A BILL FOR

House refused to concur

An Act relating to the assessment and valuation of property for purposes of taxation, the qualifications and duties of assessors and boards of review, and assessment appeals.

Senate Amendment

House concurred

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

in Senate amendment

1 Chapters four hundred five (405), four hundred five A (405A), 427

2 four hundred forty-one (441) and four hundred forty-two (442),

3 Code 1958, are hereby repealed and the following fifty-four (54)

4 sections are enacted in lieu thereof:

1 Section 1. Office created. In every city in the state of

2 Iowa having more than one hundred twenty-five thousand (125,000)

3 population and in every county in the state of Iowa the office

4 of assessor is hereby created.

1 Sec. 2. Conference board. In each county and each city

2 having an assessor there shall be established a conference

3 board. In counties the conference board shall consist of the

4 mayors of all incorporated cities and towns in the county whose

5 property is assessed by the county assessor, members of the

6 county boards of education as now or hereafter constituted,

7 and members of the board of supervisors. In cities having an

8 assessor the conference board shall consist of the members of

9 the city council, school board and county board of supervisors.

10 In the counties the chairman of the board of supervisors shall

11 act as chairman of the conference board, in cities having an

12 assessor the mayor of the city council shall act as chairman
13 of the conference board. In any action taken by the conference
14 board, the mayor or mayors shall constitute one (1) voting unit,
15 the members of the county or city board of education shall
16 constitute one (1) voting unit and the county board of
17 supervisors shall constitute one (1) voting unit, each unit
18 having a single vote and no action shall be valid except by the
19 vote of not less than two (2) out of the three (3) units. The
20 majority vote of the members present of each unit shall
21 determine the vote of the unit. The assessor shall be clerk
22 of the conference board.

1 Sec. 3. Examining board. At a regular meeting of the
2 conference board each voting unit of the conference board shall
3 appoint one (1) qualified person to serve as a member of an
4 examining board to hold an examination for the positions of
5 assessor or deputy assessor. This examining board shall
6 organize as soon as possible after its appointment with a
7 chairman and secretary. All its necessary expenditures shall
8 be paid as hereinafter provided. Members of the board shall
9 serve without compensation. The terms of each shall be for
10 six (6) years.

1 Sec. 4. Removal of member. A member of this examining
2 board may be removed by the voting unit of the conference board
3 by which he was appointed but only after specific charges have
4 been filed and public hearing held, if requested by the
5 discharged member of the board. Subsequent appointments and
6 an appointment to fill a vacancy, shall be made in the same
7 way as the original appointment.

1 Sec. 5. Examination of applicants. The examining board

2 shall give notice of holding an examination for assessor by
3 posting a written notice in a conspicuous place in the county
4 courthouse in the case of county assessors or in the city hall
5 in the case of city assessors, stating that at a specified
6 date, not more than sixty (60) days nor less than thirty (30)
7 days from the posting of said notice, an examination for the
8 position of assessor will be held at a specified place. Similar
9 notice shall be given at the same time by mailing one (1) copy
10 of the notice by certified mail to the state tax commission
11 and by one (1) publication of said notice in three (3) newspapers
12 of general circulation in the case of a county assessor, or in
13 case there be no three (3) such newspapers in a county, then
14 in such newspapers as are available, or in one (1) newspaper of
15 general circulation in the city in the case of city assessor.

16 A written examination shall be prepared by the state tax
17 commission. This examination shall be conducted by the state
18 tax commission as other similar examinations, including secrecy
19 regarding questions prior to the examination and in accordance
20 with such other rules as may be prescribed by the state tax
21 commission. The examination shall cover the following and
22 related subjects:

- 23 1. Laws pertaining to the assessment of property for
24 taxation.
- 25 2. Laws on tax exemption.
- 26 3. Assessment of real estate, including fundamental
27 principles and practices of real estate appraisal and valuation.
- 28 4. Assessment of personal property and moneys and credits.
- 29 5. The duties of the assessor.

30 Only qualified electors of the county shall be eligible to

31 take this examination.

32 The state tax commission shall grade the examinations taken
33 and certify the results thereof to the examining board within
34 ten (10) days from the date of examination. To be eligible
35 for appointment an applicant shall achieve a grade of not less
36 than seventy (70) percent. Those so qualified by the state
37 tax commission shall remain eligible for appointment for a
38 period of two (2) years from the date of certification by the
39 state tax commission. The examining board shall conduct such
40 further examination either written or oral, necessary to
41 determine the executive ability, experience, general reputation
42 and physical condition of each applicant and make written
43 report thereof and submit such report together with the results
44 certified by the state tax commission to the conference board
45 within fifteen (15) days from the date of the written
46 examination.

1 Sec. 6. Appointment of assessor. Not later than seven (7)
2 days after receipt of the report of the examining board the
3 chairman of the conference board shall by written notice call
4 a meeting of the conference board to appoint an assessor. The
5 physical condition, general reputation of the applicants and
6 their fitness for the position as determined by the examining
7 board shall be taken into consideration in making such
8 appointment. The chairman of the conference board shall give
9 written notice to the state tax commission of such appointment
10 and the effective date thereof.

1 Sec. 7. Disagreement—new examination. If the conference
2 board fails to appoint an assessor from the list of applicants
3 at said meeting or at an adjourned meeting, the examining board

4 shall hold another examination within sixty (60) days with
5 notices of same, under the same rules as the original
6 examination, to provide a new list of eligible candidates.

1 Sec. 8. Term—filling vacancy. The term of office of an
2 assessor appointed under this chapter shall be for six (6)
3 years. Appointments for each succeeding term shall be made in
4 the same manner as the original appointment except that not
5 less than ninety (90) days before the expiration of the term
6 of the assessor the conference board may hold a meeting to
7 determine whether or not it desires to reappoint the incumbent
8 assessor to a new term. The conference board shall have the
9 power to reappoint the incumbent assessor without re-examination
10 if it sees fit to do so. If the incumbent assessor is not
11 reappointed as above provided, then not less than sixty (60)
12 days before the expiration of the term of said assessor, the
13 examining board shall hold a new examination for the position.

14 In the event of the removal, resignation, death, or
15 removal from the county of the said assessor, the conference
16 board shall within thirty (30) days at a meeting as provided
17 in section six (6) of this Act, select from the list provided
18 in section five (5) of this Act an assessor to serve out the
19 unexpired term; or in case of inability to agree upon a
20 selection from this list, the new selection shall be made as
21 provided in section five (5) of this Act. In case no list is
22 in effect, a new one shall be prepared as provided in section
23 five (5) of this Act. Until the vacancy is filled, the chief
24 deputy shall act as assessor, and in the event there be no
25 deputy, in the case of counties the auditor shall act as
26 assessor and in the case of cities having an assessor the city

27 clerk shall act as assessor.

1 Sec. 9. Removal of assessor. The assessor may be removed
2 by a majority vote of the conference board, after charges of
3 misconduct, nonfeasance, malfeasance, or misfeasance in office
4 shall have been substantiated at a public hearing, if same is
5 demanded by the assessor by written notice served upon the
6 chairman of the conference board.

1 Sec. 10. Examination of deputies. Immediately after the
2 appointment of the assessor, and at such other times as the
3 conference board may direct, the examining board shall cause to
4 be given an examination for the position of deputy assessor in
5 accordance with the procedure used for conducting the examination
6 for the office of assessor. The state tax commission shall
7 prepare an examination relating to the qualifications for the
8 duties of the position of deputy assessor. It may prepare
9 separate examinations relating to the assessing of real and
10 personal property. The examining board shall indicate to the
11 state tax commission whether the examination to be given shall
12 relate to the assessing of real property or personal property
13 or both.

14 The examining board shall conduct such further examination
15 and prepare a written report thereof in the same manner as
16 that prescribed for the examination for the office of assessor.
17 Within fifteen (15) days from the holding of such examination,
18 the examining board shall certify to the assessor the results
19 of the examination and indicate thereon those persons it has
20 determined are qualified. No applicant shall qualify, unless
21 he shall achieve a grade of not less than seventy (70) percent
22 on the examination prepared by the state tax commission. The

23 applicants certified as qualified shall remain eligible for
24 appointment for a period of two (2) years from the date of
25 certification by the state tax commission.

1 Sec. 11. Appointment of deputy assessors. The assessor
2 shall appoint from the qualified applicants certified by the
3 examining board such number of deputy assessors as shall have
4 been previously authorized by the conference board. If for
5 any reason the assessor is unable to appoint from this list
6 some or all of the deputy assessors authorized, or in case the
7 list contains fewer names than the number of deputy assessors
8 authorized, the assessor shall so notify the examining board
9 and the examining board shall forthwith hold another examination.

10 The assessor may peremptorily suspend or discharge any
11 deputy assessor under his direction, upon written charges for
12 neglect of duty, disobedience of orders, misconduct, or failure
13 to properly perform his duties. Within five (5) days after
14 delivery of said written charges to such employee, he may
15 appeal by written notice to the secretary or chairman of the
16 examining board. Such board shall grant him a hearing within
17 fifteen (15) days, and a decision by a majority of said
18 examining board shall be final.

19 The assessor shall designate one (1) of said deputies as
20 chief deputy, and the assessor shall assign to each deputy
21 such duties, responsibilities, and authority, from time to
22 time, as may be proper for the efficient conduct of his office.

1 Sec. 12. Dog fee. The dog listing fee provided in section
2 three hundred fifty-one point fifteen (351.15) of the Code,
3 shall not be retained by the assessor but shall be a part of
4 the assessment expense fund.

1 Sec. 13. Office personnel. Other office personnel shall
2 be appointed by the assessor subject to the limitations of the
3 annual budget as hereinafter provided. The assessor shall
4 select field men, so far as possible, from the eligible list
5 of deputy assessors. Their compensation shall be fixed as
6 provided in section sixteen (16) of this Act. They shall serve
7 at the pleasure of the assessor.

1 Sec. 14. Office space. The county board of supervisors shall
2 provide adequate office space for the office of the county
3 assessor, and for the office of the city assessor, if any,
4 including such services as are ordinarily afforded in any
5 county office.

1 Sec. 15. Bond. Assessors and deputy assessors shall be
2 required to furnish bond for the performance of their duties
3 in such amount as the conference board may require and the
4 cost thereof shall be provided for in the budget of the
5 assessor and paid out of the assessment expense fund.

1 Sec. 16. Budget. All expenditures under this chapter shall
2 be paid as hereinafter provided.

3 Not later than July 1 of each year the assessor, the
4 examining board, and the board of review, shall each prepare
5 a proposed budget of all expenses for the ensuing year. The
6 assessor shall include in his proposed budget the probable
7 expenses for defending assessment appeals. Said budgets shall
8 be combined by the assessor and copies thereof forthwith filed
9 by him in triplicate with the chairman of the conference board.

10 Such combined budgets shall contain an itemized list of the
11 proposed salaries of the assessor and each deputy, the amount
12 required for field men and other personnel, their number and

13 their compensation; the estimated amount needed for expenses,
14 printing, mileage and other expenses necessary to operate the
15 assessor's office, the estimated expenses of the examining
16 board and the salaries and expenses of the local board of
17 review.

18 Each year the chairman of the conference board shall, by
19 written notice, call a meeting to consider such proposed budget
20 and shall fix and adopt a consolidated budget for the ensuing
21 year not later than July 15.

22 At such meeting the conference board shall authorize:

23 1. The number of deputies, field men, and other personnel
24 of the assessor's office.

25 2. The salaries and compensation of members of the board
26 of review, the assessor, chief deputy, other deputies, field
27 men, and other personnel, and determine the time and manner of
28 payment.

29 3. The miscellaneous expenses of the assessor's office,
30 the board of review and the examining board, including office
31 equipment, records, supplies, and other required items.

32 4. The estimated expense of assessment appeals.

33 All such expense items shall be included in the budget adopted
34 for the ensuing year.

35 The conference board shall certify the tax levy required
36 for the operation of the office of assessor as provided by
37 chapter twenty-four (24) of the Code, and the conference board
38 is hereby declared the certifying board as defined by section
39 twenty-four point two (24.2) of the Code. The tax for the
40 maintenance of the office of assessor shall be levied upon all
41 property subject to assessment by the assessor. The county

42 treasurer shall credit the sums received from such levy to a
43 separate fund to be known as the "assessment expense fund"
44 and from which fund all expenses incurred under this chapter
45 shall be paid. In the case of a county where there is more
46 than one (1) assessor the treasurer shall maintain separate
47 assessment expense funds for each assessor.

48 The county auditor shall keep a complete record of said
49 funds and shall issue warrants thereon only on requisition
50 of the assessor.

51 The assessor shall not issue requisitions so as to increase
52 the total expenditures budgeted for the operation of the
53 assessor's office. However, for purposes of promoting
54 operational efficiency, the assessor shall have authority to
55 transfer funds budgeted for specific items for the operation
56 of the assessor's office from one unexpended balance to
57 another; such transfer shall not be made so as to increase the
58 total amount budgeted for the operation of the office of
59 assessor, and no funds shall be used to increase the salary
60 of the assessor or the salaries of permanent deputy assessors.
61 He shall issue requisitions for the examining board and for
62 the board of review on order of the chairman of each board and
63 for costs and expenses incident to assessment appeals, only
64 on order of the city legal department, in the case of cities
65 and of the county attorney in the case of counties.

66 Unexpended funds remaining in the assessment expense fund
67 at the end of a year shall be carried forward into the next
68 year.

1 Sec. 17. Duties of assessor. The assessor shall:

2 1. Devote his entire time to the duties of his office and

3 shall not engage in any occupation or business interfering
4 or inconsistent with such duties.

5 2. Cause to be assessed, in accordance with section twenty-
6 one (21) of this Act, all the property, personal and real, in
7 his county or city as the case may be, except such as is exempt
8 from taxation, or the assessment of which is otherwise provided
9 for by law.

10 3. Have access to all public records of the county and,
11 so far as practicable, make or cause to be made a careful
12 examination of all such records and files in order to obtain
13 all available information which may contribute to the accurate
14 listing at its taxable value, and to the proper persons, of all
15 property subject to assessment by him.

16 4. Co-operate with the state tax commission as may be
17 necessary or required, and he shall obey and execute all orders,
18 directions, and instructions of the state tax commission,
19 insofar as the same may be required by law.

20 5. Have power to apply to the district court of the county
21 for an order to examine witnesses and requiring the production
22 of books and records of any person, firm, association or
23 corporation within the county, whenever he has reason to believe
24 that such person, firm, association or corporation has not
25 listed his or its property as provided by law. The proceeding
26 for the examination of witnesses and examination of the books
27 and records of any such taxpayer, to determine the existence
28 of taxable property, shall be instituted and conducted in the
29 manner provided for the discovery of property under the
30 provisions of chapter six hundred thirty (630) of the Code.
31 The court shall make an appropriate finding as to the existence

32 of taxable property not listed. All taxable property discovered
33 thereby shall thereupon be assessed by the assessor in the
34 manner provided by law.

35 In all cases where the court finds that the taxpayer has
36 not listed its or his property, as provided by law, and in all
37 hearings where the court decides a matter against the taxpayer,
38 the cost shall be paid by the taxpayer, otherwise they shall
39 be paid out of the assessment expense fund. The fees and
40 mileage to be paid witnesses shall be the same as prescribed
41 by law in proceedings in the district courts of this state in
42 civil cases. Where the costs are taxed to the taxpayer they
43 shall be added to the taxes assessed against said taxpayer
44 and his property and shall be collected in the same manner as
45 are other taxes.

46 6. Make up all assessor's books and records as prescribed
47 by the state tax commission, turn the completed assessor's
48 books and records required for the preparation of the tax list
49 over to the county auditor when the board of review has
50 concluded its hearings and cooperate with the auditor in the
51 preparation of the tax lists.

52 7. Submit on or before May 1 of each year completed
53 assessment rolls to the board of review.

54 8. Lay before the board of review such information as he
55 may possess which will aid said board in performing its duties
56 in adjusting the assessments to the valuations required by law.

57 9. Furnish to the state tax commission any information
58 which he may have relative to the ownership of any property
59 that may be assessable within this state, but not assessable
60 or subject to being listed for taxation by him.

1 Sec. 18. Listing and valuation. Each assessor shall, with
2 the assistance of each person assessed, or who may be required
3 by law to list property belonging to another, enter upon the
4 assessment rolls the several items of property required to be
5 entered for assessment. He shall personally affix values to
6 all property assessed by him.

1 Sec. 19. Owner to assist. The assessor shall list every
2 person in his county or city as the case may be and assess all
3 the property therein, personal and real, except such as is
4 heretofore exempted or otherwise assessed. Any person who
5 shall refuse to assist in making out a list of his property, or
6 of any property which he is by law required to assist in
7 listing, or who shall refuse to make either of the oaths or
8 affirmations or combinations thereof required by section twenty
9 (20) of this Act, shall be guilty of a misdemeanor and, upon
10 conviction thereof, shall be fined in a sum not to exceed five
11 hundred (500) dollars.

1 Sec. 20. Oath. The assessor shall administer the oath or
2 affirmation printed on the assessment rolls hereinafter
3 prescribed, or combination thereof, to each person assessed,
4 and require the person taking such oath to subscribe the same,
5 and, in case anyone refuses so to do, he shall note the fact
6 in the column of remarks opposite such person's name.

1 Sec. 21. Actual, assessed, and taxable value. All property
2 subject to taxation shall be valued at its actual value which
3 shall be entered opposite each item, and shall be assessed at
4 sixty (60) percent of such actual value. Such assessed value
5 shall be taken and considered as the taxable value of such
6 property upon which the levy shall be made. The actual value

7 in such cases shall be one and two-thirds ($1\frac{2}{3}$) times the
8 assessed value as shown by the tax list and shall be so
9 determined and ascertained.

10 In arriving at said actual value the assessor shall take
11 into consideration its productive and earning capacity, if any,
12 past, present, and prospective, its market value, if any, and
13 all other matters that affect the actual value of the property;
14 and the burden of proof shall be upon any complainant attacking
15 such valuation as excessive, inadequate or inequitable.

1 Sec. 22. Forest and fruit-tree reservations. Forest
2 reservations fulfilling the conditions of sections one hundred
3 sixty-one point one (161.1) to one hundred sixty-one point
4 thirteen (161.13) of the Code, inclusive, shall be assessed on
5 a taxable valuation of four (4) dollars per ace. Fruit-tree
6 reservations shall be assessed on a taxable valuation of four
7 (4) dollars per acre for a period of eight (8) years from the
8 time of planting. In all other cases where trees are planted
9 upon any tract of land, without regard to area, for forest,
10 fruit, shade, or ornamental purposes, or for windbreaks, the
11 assessor shall not increase the valuation of such property
12 because of such improvements.

1 Sec. 23. Notice of valuation. The assessor shall, at the
2 time of making the assesment, inform the person assessed, in
3 writing, of the valuation put upon his property, and notify
4 him, if he feels aggrieved, to appear before the board of
5 review and show why the assessment should be changed.

1 Sec. 24. Refusal to furnish statement. If any corporation
2 or person refuse to furnish the verified statements required
3 in connection with the assessment of property by the assessor,

4 or to list his property, or to take or subscribe the oath
5 required, the state tax commission, or assessor, as the case
6 may be, shall proceed to list and assess such property according
7 to the best information obtainable, and shall add to the taxable
8 valuation one hundred (100) percent thereof, which valuation
9 and penalty shall be separately shown, and shall constitute the
10 assessment; and if the valuation of such property shall be
11 changed by any board of review, or on appeal therefrom, a like
12 penalty shall be added to the valuation thus fixed.

1 Sec. 25. False statement. Any person making any verified
2 statement or return, or taking any oath required by this title,
3 who knowingly makes a false statement therein, shall be guilty
4 of perjury.

1 Sec. 26. Assessment rolls and books. The state tax
2 commission shall each year prescribe the form of assessment roll
3 to be used by all assessors in assessing real and personal
4 property, including moneys and credits, in this state, also
5 the form of pages of the assessor's assessment book. Such
6 assessment rolls shall be in such form as will permit entering
7 thereon, separately, the names of all persons, partnerships,
8 corporations, or associations assessed; shall contain a form
9 of oath or affirmation to be administered to each person
10 assessed, and shall also contain a notice in the following form:

11 "If you are not satisfied that the foregoing assessment is
12 correct, you may file a protest against such assessment with
13 the board of review on or after May 1, to and including May 20,
14 of the year of the assessment, such protest to be confined to
15 the grounds specified in section thirty-seven (37) of this Act.

16 Dated day of, 19.....

17 County, City Assessor."

18 Such assessment rolls shall be used in listing the property
19 and showing the values affixed to such property of all persons,
20 partnerships, corporations, or associations assessed, which
21 rolls shall be made in duplicate. Said duplicate roll shall
22 be signed by the assessor, detached from the original and
23 delivered to the person assessed. It shall be lawful to
24 combine the affidavit or form of oath or affirmation with
25 reference to real and personal property, and the affidavit
26 or form of oath or affirmation as to moneys and credits, into
27 one (1) affidavit or form of oath or affirmation, and only the
28 one (1) such affidavit or form of oath or affirmation shall be
29 sufficient on the assessment roll. The pages of the assessor's
30 assessment book shall contain columns ruled and headed for the
31 information required by this chapter and that which the state
32 tax commission may deem essential in the equalization work of
33 the state board of review. The assessor shall return all
34 assessment rolls and any schedules therewith to the county
35 auditor, along with the completed assessment book, as provided
36 in this chapter, and the county auditor shall carefully keep
37 and preserve all such rolls, schedules and book for a period of
38 five (5) years from time of filing of the same in his office.

1 Sec. 27. Uniform assessment rolls. The state tax commission
2 shall from time to time prepare and certify to each assessor
3 such instructions as to a uniform method of making up the
4 assessment rolls as it thinks necessary to secure a compliance
5 with the law and uniform returns, which shall be printed upon
6 each assessment roll, and also prepare instructions for the
7 same purpose as to making up the assessment book, which shall

8 be printed therein.

1 Sec. 28. Assessment rolls. The assessment shall be
2 completed not later than April 30. If the assessor makes any
3 change in an assessment after it has been entered on the
4 assessor's rolls, he shall note on said roll, together with
5 the original assessment, the new assessment and the reason
6 for the change, together with his signature and the date of
7 the change: provided, however, in the event the assessor
8 increases any assessment he shall give notice in writing
9 thereof to the taxpayer by certified mail prior to the meeting
10 of the board of review. No changes shall be made on the
11 assessment rolls after May 1 except by order of the board of
12 review or by decree of court.

1 Sec. 29. Plat book. The county auditor shall furnish to
2 each assessor a plat book on which shall be platted the lands
3 and lots in his assessment district, showing on each subdivision
4 or part thereof, written in ink or pencil, the name of the
5 owner, the number of acres, or the boundary lines and distances
6 in each, and showing as to each tract the number of acres to
7 be deducted for railway right of way and for roads and for rights
8 of way for public levees and open public drainage improvements.

1 Sec. 30. Completion of assessment—oath. The assessment
2 shall be completed by the first (1st) day of May, and the
3 assessor shall attach to the assessment rolls his oath in the
4 following form:

5 "I, (A.....B.....), assessor of city/county
6 of state of Iowa, do solemnly swear (or affirm)
7 that the taxable values of all property, money, and credits,
8 of which a statement has been made and verified by the oath of

9 the person required to list the same, is herein set forth in
 10 such statement; that in every case, where I have been required
 11 to ascertain the amount or value of any property, I have
 12 diligently, and by the best means in my power, endeavored to
 13 ascertain the true amount and value, and as I verily believe
 14 the taxable values thereof are set forth in the annexed return;
 15 in no case have I knowingly omitted to demand of any person,
 16 of whom I was required to do so, a statement of the items of
 17 his property which he was required by law to list, nor to
 18 administer the oath to him, unless he refused to take it,
 19 nor in any way connive at any violation or evasion of any of
 20 the requirements of the law in relation to the assessment of
 21 property for taxation.

22

.....

23

Assessor.

24 Subscribed and sworn to (or affirmed) this day of

25 A.D....., before me.

26

.....

27

Notary Public, Clerk of Court"

1 Sec. 31. Board of review. The chairman of the conference
 2 board shall call a meeting by written notice to all of the
 3 members thereof for the purpose of appointing a board of review
 4 for all assessments made by the assessor. Such board of review
 5 may consist of either three (3) members or five (5) members.
 6 As nearly as possible this board shall include one (1) licensed
 7 real estate broker and one (1) registered architect or person
 8 experienced in the building and construction field. In the case
 9 of a county, at least one (1) member of the board shall be a
 10 farmer. Not more than two (2) members of the board of review

11 shall be of the same profession or occupation and no two (2)
12 members of the board of review shall be citizens of the same
13 town or township except in the case of cities having their
14 own assessor in which case the members shall be selected so as
15 to give each of the townships included within the city the
16 highest possible numerical representation. The terms of the
17 members of the board of review shall be for six (6) years,
18 beginning with January 1 of the year following their selection.
19 In boards of review having three (3) members the term of one (1)
20 member of the first board to be appointed shall be for two (2)
21 years, one (1) member for four (4) years and one (1) member for
22 six (6) years. In the case of boards of review having five (5)
23 members, the term of one (1) member of the first board to be
24 appointed shall be for one (1) year, one (1) member for two (2)
25 years, one (1) member for three (3) years, one (1) member for
26 four (4) years and one (1) member for six (6) years.

1 Sec. 32. Terms—vacancies. The terms of the members of the
2 board of review shall be for six (6) years each. Members of
3 this board may be removed by the conference board but only
4 after a public hearing upon specified charges, if requested by
5 such member. Subsequent appointments, and an appointment to
6 fill a vacancy, shall be made in the same way as the original
7 selection. The board shall have the power to subpoena witnesses
8 and administer oaths.

1 Sec. 33. Sessions of board of review. The board of review
2 shall be in session from May 1 to May 31, both inclusive, each
3 year and shall hold as many meetings as are necessary to
4 discharge its duties. On June 1 said board shall return all
5 books, records and papers to the assessor except undisposed of

6 protests and records pertaining thereto. If it has not
7 completed its work prior to June 1, the state tax commission may
8 authorize the board of review to continue in session for such
9 period as is necessary to complete its work, but in no event
10 shall the state tax commission approve a continuance extending
11 beyond August 1. On June 1 or on the final day of any extended
12 session authorized by the state tax commission as herein
13 provided the board of review shall be adjourned until May 1
14 of the following year. It shall adopt its own rules of
15 procedure, elect its own chairman from its membership, and
16 keep minutes of its meetings. The assessor shall be clerk of
17 said board. It may be reconvened by the state tax commission.
18 All undisposed protests in its hands on August 1 shall be
19 automatically overruled and returned to the assessor together
20 with its other records.

1 Sec. 34. Quarters—hours—expenses. The board of review
2 of assessments shall hold meetings in quarters provided by
3 the board of supervisors. Said board shall be in session such
4 hours each day and shall devote such time to its duties as
5 may be necessary to the discharge of its duties and to
6 accomplish substantial justice. The expenses of the board shall
7 be included in the assessor's annual budget as provided
8 hereafter.

1 Sec. 35. Powers of review board. The board of review shall
2 have the power:

- 3 1. To equalize assessments by raising or lowering the
4 individual assessments of real property, including new buildings,
5 personal property or moneys and credits made by the assessor.
- 6 2. To add to the assessment rolls any taxable property which

7 has been omitted by the assessor.

8 In any year after the year in which an assessment has been
9 made, all of the real estate in any taxing district, it shall
10 be the duty of the board of review to meet as provided in
11 section thirty-three (33) of this Act, and where it finds the
12 same has changed in value, to revalue and reassess any part or
13 all of the real estate contained in such taxing district, and
14 in such case, it shall determine the taxable value thereof,
15 and any aggrieved taxpayer may petition for a revaluation of
16 his property, but no reduction or increase shall be made for
17 prior years. If the assessment of any such property is raised,
18 or any property is added to the tax list by the board, the clerk
19 shall give notice in the manner provided in section thirty-six
20 (36) of this Act, provided, however, that if the assessment of
21 all property in any taxing district is raised the board may
22 instruct the clerk to give immediate notice by one (1)
23 publication in one (1) of the official newspapers located in
24 the taxing district, and such published notice shall take the
25 place of the mailed notice provided for in section thirty-six
26 (36) of this Act, but all other provisions of said section shall
27 apply. The decision of the board as to the foregoing matters
28 shall be subject to appeal to the district court within the
29 same time and in the same manner as provided in section thirty-
30 eight (38) of this Act.

1 Sec. 36. Change of assessment—notice. All changes in
2 assessments authorized by the board of review, and reasons
3 therefor, shall be entered in the minute book kept by said board
4 and on the assessment roll. Said minute book shall be filed
5 with the assessor after the adjournment of the board of review

6 and shall at all times be open to public inspection. In case
7 the value of any specific property or the entire assessment of
8 any person, partnership, or association is increased, or new
9 property is added by the board, the clerk shall give immediate
10 notice thereof by mail to each at the post-office address
11 shown on the assessment rolls, and at the conclusion of the
12 action of the board therein the clerk shall post an alphabetical
13 list of those whose assessments are thus raised and added, in
14 a conspicuous place in the office or place of meeting of the
15 board, and enter upon the records a statement that such posting
16 has been made, which entry shall be conclusive evidence of the
17 giving of the notice required. The board shall hold an
18 adjourned meeting, with at least five (5) days intervening
19 after the posting of said notices, before final action with
20 reference to the raising of assessments or the adding of
21 property to the rolls is taken, and the posted notices shall
22 state the time and place of holding such adjourned meeting,
23 which time and place shall also be stated in the proceedings
24 of the board.

1 Sec. 37. Protest of assesment—grounds. Any property
2 owner or aggrieved taxpayer who is dissatisfied with his
3 assessment may file a protest against such assessment with the
4 board of review on or after May 1, to and including May 20,
5 of the year of the assessment. Said protest shall be in
6 writing and signed by the one protesting or by his duly
7 authorized agent. Taxpayer may have an oral hearing thereon if
8 request therefor in writing is made at the time of filing the
9 protest. Said protest must be confined to one (1) or more of
10 the following grounds:

11 1. That said assessment is not equitable as compared with
12 assessments of other like property in the taxing district. When
13 this ground is relied upon as the basis of a protest the legal
14 description and assessments of a representative number of
15 comparable properties, as described by the aggrieved taxpayer
16 shall be listed on the protest, otherwise said protest shall
17 not be considered on this ground.

18 2. That his property is assessed for more than the value
19 authorized by law, stating the specific amount which the
20 protesting party believes his property to be overassessed, and
21 the amount which he considers to be its actual value and the
22 amount he considers a fair assessment.

23 3. That his property is not assessable and stating the
24 reasons therefor.

25 4. That there is an error in the assessment and state the
26 specific alleged error.

27 5. That there is fraud in the assessment which shall be
28 specifically stated.

29 In addition to the above, the property owner may protest annually
30 to the board of review under the provisions of section thirty-
31 five (35) of this Act, but such protest shall be in the same
32 manner and upon the same terms as heretofore prescribed in this
33 section.

1 Sec. 38. Appeal to district court. Appeals may be taken from
2 the action of the board of review with reference to protests
3 of assessment, to the district court of the county in which
4 such board holds its sessions within twenty (20) days after
5 its adjournment. No new grounds in addition to those set out
6 in the protest to the board of review as provided in section

7 thirty-seven (37) of this Act can be pleaded, but additional
8 evidence to sustain said grounds may be introduced. The assessor
9 shall have the same right to appeal and in the same manner as
10 an individual taxpayer, public body or other public officer as
11 provided in section forty-two (42) of this Act. Appeals shall
12 be taken by a written notice to that effect to the chairman or
13 presiding officer of the board of review and served as an
14 original notice.

1 Sec. 39. Trial on appeal. The court shall hear the appeal
2 in equity and determine anew all questions arising before the
3 board which relate to the liability of the property to
4 assessment or the amount thereof, and its decision shall be
5 certified by the clerk of the court to the county auditor,
6 and the assessor, who shall correct the assessment books
7 accordingly.

1 Sec. 40. Costs, fees and expenses apportioned. The clerk
2 of the court shall likewise certify to the county treasurer the
3 costs assessed by the court on any appeal from a board of
4 review to the district court, in all costs where said costs
5 are taxed against the board of review or any taxing body.
6 Thereupon the county treasurer shall compute and apportion the
7 said costs between the various taxing bodies participating in
8 the proceeds of the collection of the taxes involved in any
9 such appeal, and said treasurer shall so compute and apportion
10 the various amounts which said taxing bodies are required to
11 pay in proportion to the amount of taxes each of said taxing
12 bodies is entitled to receive from the whole amount of taxes
13 involved in each of such appeals. The said county treasurer
14 shall deduct from the proceeds of all general taxes collected

15 the amount of costs so computed and apportioned by him from
16 the moneys due to each taxing body from general taxes collected.
17 The amount so deducted shall be certified to each taxing body
18 in lieu of moneys collected. Said county treasurer shall pay
19 to the clerk of the district court the amount of said costs so
20 computed, apportioned and collected by him in all cases now on
21 file or hereafter filed in which said costs have not been paid.

1 Sec. 41. Legal counsel. In the case of cities having an
2 assessor, the city legal department shall represent the assessor
3 and board of review in all litigation dealing with assessments.
4 In the case of counties, the county attorney shall represent
5 the assessor and board of review in all litigation dealing
6 with assessments. Any taxing body interested in the taxes
7 received from such assessments may be represented by an
8 attorney and shall be required to appear by attorney upon
9 written request of the assessor to the presiding officer of
10 any such taxing body. The conference board may employ special
11 counsel to assist the city legal department or county attorney
12 as the case may be.

1 Sec. 42. Appeal on behalf of public. Any officer of a
2 county, city, town, township or school district interested or
3 a taxpayer thereof may in like manner make complaint before
4 said board of review in respect to the assessment of any
5 property in the township, city, or town and an appeal from
6 the action of the board of review in fixing the amount of
7 assessment on any property concerning which such complaint is
8 made, may be taken by any of such aforementioned officers.

9 Such appeal is in addition to the appeal allowed to the
10 person whose property is assessed and shall be taken in the

11 name of the county, city, town, township, or school district
12 interested, and tried in the same manner, except that the
13 notice of appeal shall also be served upon the owner of the
14 property concerning which the complaint is made and
15 affected thereby or person required to return said property
16 for assesment.

1 Sec. 43. Power of court. Upon trial of any appeal from
2 the action of the board of review fixing the amount of
3 assessment upon any property concerning which complaint is
4 made, the court may increase, decrease, or affirm the amount
5 of the assessment appealed from.

1 Sec. 44. Notice of voluntary settlement. No voluntary
2 court settlement of an assessment appeal shall be valid
3 unless written notice thereof shall first be served upon each
4 of the taxing bodies interested in the taxes derived from such
5 assesment.

1 Sec. 45. Abstract to state tax commission. Each auditor
2 shall, on or before the third Monday in June, make out and
3 transmit to the state tax commission an abstract of the real
4 and personal property in his county, in which he shall set
5 forth:

6 1. The number of acres of land and the aggregate taxable
7 values of the same, exclusive of town lots, returned by the
8 assessors, as corrected by the board of review.

9 2. The aggregate taxable values of real estate in each
10 township, city, and town in the county, returned as corrected
11 by the board of review.

12 3. The aggregate taxable values of personal property.

13 4. An abstract as to the number and value of all animals

14 as the same are returned by the assessor, showing the aggregate
15 taxable values and number of each kind or class, and such
16 other facts as may be required by the state tax commission.

1 Sec. 46. State board of review. The state tax commission
2 shall constitute the state board of review, and shall meet
3 at the seat of government on the second Monday of July in
4 each year.

1 Sec. 47. Adjusted valuations. The state board of review
2 shall adjust the valuation of property in the several counties
3 adding to or deducting from the valuation of each kind or
4 class of property such percentage in each case as will bring
5 the same to its taxable value as fixed in this chapter and
6 chapters four hundred twenty-seven (427) to four hundred
7 forty-three (443) of the Code inclusive. It shall also adjust
8 the valuations as between each kind or class of property in
9 any city assessed by a city assessor and each kind or class
10 of property in the same county assessed by the county assessor.

1 Sec. 48. Notice of increase. Before such state board of
2 review shall add to the valuation of any kind or class of
3 property any such percentage, it shall serve ten (10) days
4 notice by mail, on the auditor of the county whose valuation
5 is proposed to be raised and shall hold an adjourned meeting
6 after such ten (10) days notice, at which time such county
7 may appear by its board of supervisors, county attorney, or
8 otherwise, and make written or oral protest against such
9 proposed raise, which protest shall consist simply of a
10 statement of the error, or errors, complained of with such
11 facts as may lead to their correction, and at such adjourned
12 meeting final action may be taken in reference thereto.

1 Sec. 49. Adjustment by county auditor. The commission
2 shall keep a record of its proceedings and finish its review
3 and adjustment on or before the third Monday of August. The
4 county auditor shall thereupon add to or deduct from the
5 valuation of each kind or class of property in his county the
6 required percentage, rejecting all fractions of fifty (50)
7 cents or less in the result, and counting all over fifty (50)
8 cents as one (1) dollar.

1 Sec. 50. Appraisers employed. The conference board shall
2 have power to employ appraisers or other technical or expert
3 help to assist in the valuation of property, the cost thereof
4 to be paid in the same manner as other expenses of the
5 assessor's office. The conference board may certify for levy
6 annually an amount not to exceed one and one-half (1½) mills
7 upon all taxable property for the purpose of establishing a
8 special appraiser's fund, to be used only for such purposes.
9 From time to time the conference board may direct the transfer
10 of any unexpended balance in the special appraiser's fund
11 to the assessment expense fund.

1 Sec. 51. Optional procedure for cities from ten thousand
2 (10,000) to one hundred twenty-five thousand (125,000)
3 population. Any city having a population of ten thousand
4 (10,000) or more, according to the latest federal census, or
5 which shall attain such population in the future but shall not
6 have a population in excess of one hundred twenty-five
7 thousand (125,000), may by ordinance provide for the selection
8 of a city assessor and for the assessment of property in such
9 cities under the provisions of this chapter.

10 Any city desiring to provide for such assessment under the

11 provisions of this chapter shall, not less than sixty (60)
12 days before the expiration of the term of the assessor in
13 office, notify the taxing bodies affected and proceed to
14 establish a conference board, examining board and board of
15 review and select an assessor, all as provided in this chapter.

1 Sec. 52. Failure to perform duty. If any assessor or
2 member of any board of review shall knowingly fail or neglect
3 to make or require the assessment of property for taxation
4 to be of and for its taxable value as provided by law or to
5 perform any of the duties required of him by law, at the time
6 and in the manner specified, he shall forfeit and pay the sum
7 of five hundred (500) dollars to be recovered in an action in
8 the district court in the name of the county or in the name of
9 the city as the case may be, and for its use, and the action
10 against the assessor shall be against him and his bondsmen.

1 Sec. 53. Political activity prohibited. Neither the
2 assessor nor any employee of the assessor's office shall
3 directly or indirectly contribute any money or anything of
4 value to any candidate, his agent or personal representative,
5 for nomination or election to any office, or to any campaign
6 or political committee, or take an active part in any political
7 campaign, except to cast his vote, or to express his personal
8 opinion, nor shall any such candidate, person, representative,
9 agent, or committee, solicit such contribution or active
10 political support from any such officer or employee. Any
11 person convicted of violating any provision of this chapter
12 shall immediately be dismissed from office or may be punished
13 as for an indictable misdemeanor.

1 Sec. 54. Construction. Whenever in the laws of this state,

2 the words "assessor" or "assessors" appear, singly or in
3 combination with other words, they shall be deemed to mean
4 and refer to the county or city assessor, as the case may be.

1 Sec. 55. Section four hundred twenty point two hundred
2 seven (420.207), Code 1958, is hereby amended by striking from
3 line five (5) the figures, "441.13" and by inserting in lieu
4 thereof the words, "twenty one (21) of this Act".

1 Sec. 56. Section four hundred twenty-five point eleven
2 (425.11), subsection three (3), Code 1958, is hereby amended
3 by striking from line four (4) the figures, "441.13" and by
4 inserting in lieu thereof the words, "twenty-one (21) of this
5 Act".

1 Sec. 57. Section four hundred twenty-eight point seventeen
2 (428.17), Code 1958, is hereby amended by striking from line
3 thirteen (13) the figures, "441.13" and by inserting in lieu
4 thereof the words, "twenty-one (21) of this Act".

1 Sec. 58. Section four hundred twenty-eight point twenty-one
2 (428.21), Code 1958, is hereby amended by striking from line
3 four (4) the figures, "441.3" and by inserting in lieu thereof
4 the words, "twenty-one (21) of this Act".

1 Sec. 59. Section four hundred thirty-two point seven
2 (432.7), Code 1958, is hereby amended by striking from line
3 thirteen (13) the figures, "441.13" and by inserting in lieu
4 thereof the words, "twenty-one (21) of this Act".

1 Sec. 60. Section four hundred thirty-three point six
2 (433.6), Code 1958, is hereby amended by striking from line
3 four (4) the figures, "441.13" and by inserting in lieu
4 thereof the words, "twenty-one (21) of this Act".

1 Sec. 61. Section four hundred thirty-six point eight

2 (436.8), Code 1958, is hereby amended by striking from line
3 twelve (12) the figures "441.13" and by inserting in lieu
4 thereof the words, "twenty-one (21) of this Act".

1 Sec. 62. Section four hundred thirty-seven point seven
2 (437.7), Code 1958, is hereby amended by striking from line
3 six (6) the figures, "441.13" and by inserting in lieu thereof
4 the words, "twenty-one (21) of this Act".

1 Sec. 63. Section four hundred thirty-eight point thirteen
2 (438.13), Cod 1958, is hereby amended by striking from line
3 eight (8) the figures, "441.13" and by inserting in lieu thereof
4 the words, "twenty-one (21) of this Act".

1 Sec. 64. Section four hundred twenty-eight point thirty-five
2 (428.35), subsection three (3), Code 1958, is hereby amended by
3 striking from line fifteen (15) the figures, "441.16" and by
4 inserting in lieu thereof the words, "twenty-four (24) of this
5 Act".

1 Sec. 65. Section four hundred forty-three point eleven
2 (443.11), Code 1958, is hereby amended by striking from line
3 ten (10) the words and figures, "442.7 and 442.11" and by
4 inserting in lieu thereof the words, "thirty-nine (39) and
5 forty-three (43) of this Act".

1 Sec. 66. Nothing herein contained shall be construed as
2 invalidating the acts of any assessor or deputy assessor now in
3 office, nor of any examining board or board of review as now
4 constituted; nor shall any action, protest or appeal pending
5 prior to the effective date of this Act be affected hereby.

6 All assessors and members of boards of review and examining
7 boards shall continue in office subject to the provisions of
8 this Act until their present terms expire, at which time

9 reappointments or new appointments shall be made in the manner
10 and for the terms prescribed in this Act, provided, however,
11 that any assessor or deputy assessor now in office shall be
12 deemed to be qualified for reappointment to the same office
13 without further examination.

1 Sec. 67. Nothing herein contained shall be construed as
2 invalidating any assessment made prior to the effective date of
3 this Act nor any tax previously certified or levied by any
4 taxing body pursuant to chapters four hundred five (405),
5 four hundred five A (405A), four hundred forty-one (441),
6 or four hundred forty-two (442), Code 1958.

1 Sec. 68. Nothing herein contained shall be construed as
2 invalidating the selection of an assessor in any city previously
3 providing therefor by ordinance pursuant to chapter four
4 hundred five A (405A), Code 1958, provided, however, that the
5 provisions of this chapter shall apply to all such cities.

1 Sec. 69. If any of the provisions of this Act shall be in
2 conflict with any of the laws of this state, then the provisions
3 of this Act shall prevail.

1 Sec. 70. The schedule and explanatory material incorporated
2 in this Act shall not be considered as any part of the enactment
3 hereof and neither said schedule and material nor this section
4 shall be included in the enrolled Act.

SCHEDULE

Section 1: 441.1, Code 1958
Section 2: 442.1, Code 1958 (405.18 as to
organization and voting)
Section 3: 405.1, Code 1958
Section 4: 402.2, Code 1958
Section 5: 405.3, Code 1958 (modified by 441.3)
Section 6: 405.4, Code 1958
Section 7: 405.5, Code 1958
Section 8: 405.6, Code 1958

- Section 9: 405.7, Code 1958
- Section 10: 405.8, Code 1958
- Section 11: 405.9, Code 1958
- Section 12: 405.10, Code 1958
- Section 13: 405.11, Code 1958
- Section 14: 441.7, Code 1958
- Section 15: 441.6, Code 1958
- Section 16: 405.18, Code 1958 (modified by 441.5)
- Section 17: 441.9, Code 1958
- Section 18: 441.10, Code 1958
- Section 19: 441.11, Code 1958
- Section 20: 441.12, Code 1958
- Section 21: 441.13, Code 1958
- Section 22: 441.14, Code 1958
- Section 23: 441.15, Code 1958
- Section 24: 441.16, Code 1958
- Section 25: 441.17, Code 1958
- Section 26: 441.18, 441.19, 441.20 and 441.21.
Code 1958
- Section 27: 441.22, Code 1958
- Section 28: 405.20, Code 1958
- Section 29: 441.28, Code 1958
- Section 30: 441.24, Code 1958
- Section 31: 405.13 and 442.1, Code 1958
- Section 32: 405.14 and 442.1, Code 1958
- Section 33: 405.15 and 442.1, Code 1958
- Section 34: 405.17, Code 1958
- Section 35: 405.21, Code 1958
- Section 36: 405.23 and 441.25, Code 1958
- Section 37: 405.22, Code 1958
- Section 38: 442.6, Code 1958
- Section 39: 442.7, Code 1958
- Section 40: 442.8, Code 1958
- Section 41: 405.26 and 442.9, Code 1958
- Section 42: 405.25 and 442.10, Code 1958
- Section 43: 442.11, Code 1958
- Section 44: 405.27, Code 1958
- Section 45: 442.14, Code 1958
- Section 46: 442.15, Code 1958
- Section 47: 442.16, Code 1958
- Section 48: 442.17, Code 1958
- Section 49: 442.18, Code 1958
- Section 50: 405A.6, Code 1958
- Section 51: 405A.1, Code 1958
- Section 52: 441.27, Code 1958
- Section 53: 441.28 and 405.28, Code 1958
- Section 54: 441.29, Code 1958

EXPLANATION OF HOUSE FILE 709

This bill establishes a uniform procedure for assessing real and personal property, moneys and credits, and all other property assessable by county and city assessors in the state of Iowa, including the manner of appointment and duties of the assessor, deputy assessors, field men and other office personnel; the appointment and duties of the examining board and board of review; it provides for paying the salary and expenses of said officers; makes uniform the procedure by which a taxpayer, the assessor and public bodies may protest and appeal from an assessment to the board of review and to the court.

There are 120 duly appointed, qualified and acting assessors in the state of Iowa, of whom 92 are county assessors and 21 are city assessors. The county assessors are appointed and serve under the provisions of chapter 441 of the Code. Twenty of the city assessors are appointed and serve under the provisions of chapter 405A of the Code. The assessor in the city of Des Moines is appointed and serves under the provisions of chapter 405 of the Code. The three separate laws under which present assessors now serve contain substantially different provisions with respect to the selection

and appointment of assessors and deputies, the preparation of the budget for the operation of the office of assessor and the board of review and the manner of levying the tax therefor, the selection and appointment and sessions of the board of review and the method of protesting assessments to the board of review. Certain of the provisions of chapter 441 of the Code, relating to assessment rolls are out of date and need revision. Provision is made in this bill for the filling of temporary vacancies in the office of assessor in certain instances not now provided for.

There appears to be no adequate reason at this time for assessors and boards of review being selected and appointed and operating under three separate laws. All have common duties and responsibilities and a single law of uniform application will better enable the assessor, the board of review and the state tax commission to bring about a more uniform and legal assessment of all property in the state of Iowa. This bill provides for a single law applicable to all counties and cities having assessors. This bill provides a uniform procedure for the selection and appointment of all assessors, deputy assessors, field men and office personnel, and establishes a local examining board to operate in conjunction with the state tax commission to determine the qualifications of applicants for selection of assessor and deputy assessor. It provides a uniform procedure for the selection and appointment of members of all boards of review. It provides for the employment of outside appraisers and other technical assistants in some instances not now provided for, whereas under the present law some assessors may employ outside assistance and others may not. The bill provides for uniform terms of office and neither increases nor decreases the number of assessors provided for under the present law. It further clarifies and prescribes the same general duties for all assessors, regardless of whether they are working as a county assessor or a city assessor. It establishes a conference board composed of the taxing bodies in the city or county concerned and provides for a uniform budgeting procedure for all assessors, giving each conference board the authority and duty to certify the tax levy required under the terms and provisions of chapter 24 of the Code. It establishes a uniform procedure for taxpayers to protest and appeal from an assessment to the board of review. This bill removes from the Code the out-dated forms of assessment rolls and assessors book page that presently appear in section 441.15 of the Code.

This bill does not in any way change the present statutory definition of "value" nor does it change the methods now prescribed by law for determining "taxable value." The bill will make it possible for all assessors and boards of review in the state to work under one uniform law in which their duties and responsibilities are clearly defined and will enable the state tax commission to apply uniform standards in exercising its duties under section 421.17 of the Code, in connection with its supervision of the activities of all assessors and boards of review in the state.

HOUSE FILE 709

*adopted
4/15*

- 1 Amend House File 709 as follows:
- 2 Amend section 16, subsection 4, by striking all of lines
- 3 thirty-five (35), thirty-six (36), thirty-seven (37), thirty-
- 4 eight (38), thirty-nine (39), forty (40) and forty-one (41) up to
- 5 and including the word "assessor" and substituting in lieu thereof
- 6 the following:
- 7 "All tax levies and expenditures provided for herein shall be
- 8 subject to the provisions of chapter twenty-four (24) of the Code and
- 9 the conference board is hereby declared to be the certifying board.
- 10 "Any tax for the maintenance of the office of assessor and
- 11 other assessment procedure shall be levied only upon the property
- 12 in the area assessed by said assessor and such tax levy shall not
- 13 exceed one and one-half (1½) mills in assessing areas where the
- 14 valuation upon which the tax is levied does not exceed twenty-five
- 15 million (25,000,000) dollars; one and one-quarter (1¼) mills in
- 16 assessing areas where the valuation upon which the tax is levied
- 17 exceeds twenty-five million (25,000,000) dollars and does not exceed
- 18 thirty million (30,000,000) dollars; one (1) mill in assessing areas
- 19 where the valuation upon which the tax is levied exceeds thirty
- 20 million (30,000,000) dollars."

Filed
April 8, 1959.

NELSON of Winnebago.

HOUSE FILE 709

- 1 Amend House File 709 by inserting the following new
- 2 section 66 and renumbering the remaining sections:
- 3 "Sec. 66. Section four hundred forty-one point thirteen
- 4 (441.13), Code 1958, is hereby amended by striking the period
- 5 (.) in line four (4) and inserting in lieu thereof the
- 6 following: "; except that in the case of merchandise
- 7 inventories of retailers, such assessed value shall be
- 8 further reduced, to reflect abnormal obsolescence, by one
- 9 percent (1%) for each number (or major fraction thereof) of
- 10 annual turnovers of merchandise less than twelve (12) as disclosed
- 11 by the books and records of the business concerned, or as
- 12 determined by the assessor in the absence of such books and
- 13 records."

*adopted
as
amended
4/15*

Filed
April 20, 1959.

By MILLER, POTTER, LONG, PRICE,
HOFFMAN, EVANS and HARBOR.

HOUSE FILE 709

*adopted
4/15*

- 1 Amend House File 709 as follows:
- 2 1. In section 21, line 8, strike
- 3 the words "tax list" and insert in lieu thereof the words
- 4 "assessment rolls" and strike the word "shall" and insert in
- 5 lieu thereof the word "may".
- 6 2. In section 35, line 14, after
- 7 the word "the" insert the words "actual value and compute
- 8 the".

Filed
April 20, 1959.

HOUSE FILE 709

- 1 Amend the amendment to House File 709 filed by Miller
- 2 and others April 20 by striking the word "assessed" in line
- 3 7 and inserting in lieu thereof the word "actual";
- 4 also by striking the word "further" in line 8.

Filed and adopted
April 21, 1959.

By MILLER and LONG.

HOUSE FILE 709

- 1 Amend House File 709 as follows:
- 2 1. By striking from section 2, line 14 the words,
- 3 "mayor or mayors" and substituting in lieu thereof the following:
- 4 "the mayors of all incorporated cities and towns in the county whose
- 5 property is assessed by the county assessor".
- 6 2. By inserting after the word "unit" in section 2, line
- 7 16, the following:
- 8 " , the members of the city council shall constitute one (1) voting
- 9 unit".

Filed and adopted

HOUSE FILE 709

- 1 House File 709 is hereby amended by adding the following
- 2 new section:
- 3 "Section four hundred forty-three point two (443.2),
- 4 Code 1958, is hereby amended by adding thereto the following:
- 5 'In any case where in transcribing such assessments any county
- 6 auditor has heretofore failed or hereafter fails to enter
- 7 the actual value opposite each item of taxable property on
- 8 the tax list, then the aggregate actual value, as well as
- 9 the agreeable taxable value, of all such taxable property
- 10 within such county and each political or municipal
- 11 corporation therein shall be transcribed from such books and
- 12 records of assessment onto such tax list in order that the
- 13 actual value of the taxable property within each county
- 14 or other political or municipal corporation therein may
- 15 be ascertained and shown by the tax list for the purpose
- 16 of computing the debt-incurring capacity of such county or
- 17 other political or municipal corporation therein.'

Filed and adopted

April 21, 1959.

By SHAFF.

HOUSE FILE 709

- 1 Amend House File 709 as follows:
- 2 1. By adding as section 71 the following:
- 3 "If any provision of this act is declared unconstitutional or the
- 4 applicability thereof is invalid, the constitutionality of the remainder
- 5 of the act shall not be affected thereby."

Filed and adopted

April 21, 1959.

By LONG.

HOUSE FILE 709

- 1 Amend section 39 of House File 709 by striking
- 2 from line 4 thereof the following: ", and its" and inserting
- 3 in lieu thereof the following: "The court shall consider all of
- 4 the evidence and there shall be no presumption as to the
- 5 correctness of the valuation or assessment appealed from. Its".

Filed and adopted

April 21, 1959.

By NOLAN.

HOUSE FILE 709

- 1 Amend House File 709, section thirty-seven (37) as follows:
- 2 Amend by inserting after line twenty-eight (28) the
- 3 following subsection: "6. That pertinent circumstances or
- 4 conditions exist, not otherwise covered in subsections
- 5 one (1) through five (5) above."

Filed

April 22, 1959.

FLATT of Madison.

HOUSE FILE 709

- 1 Amend House File 709, section thirty-three (33) as follows:
- 2 Amend line sixteen (16) following the period by
- 3 inserting the following: "Protesting parties may, at their
- 4 own expense, make recordings of the proceedings before the
- 5 board of review in their respective protests."

Filed

April 22, 1959.

FLATT of Madison.

HOUSE FILE 709

- 1 Amend Senate amendment 6, to House File 709 by striking lines
- 2 through four (4) inclusive and inserting in lieu thereof the
- 3 following: one (1)
- 4 6. Section twenty-one (21), by striking the period
- 5 in line four (4) after the word "value".

Offered from the floor and lost

April 27, 1959.

STANLEY of Muscatine.