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Senate File 396

By LONG, HOFFMAN, SHAFF, SCHROEDER,  
O'MALLEY, PRICE, NOLAN and McCURDY.

Passed Senate, Date..... Passed House, Date.....  
Vote: Ayes..... Nays..... Vote: Ayes..... Nays.....  
Approved.....

# A BILL FOR

An Act to amend, revise, and codify chapters four hundred five (405), four hundred five A (405A), four hundred forty-one (441) and four hundred forty-two (442), Code, 1958, 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; to repeal certain sections of the Code, 1958, relating thereto, and to amend certain sections of the Code, 1958, relating thereto.

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

1 Section 1. Office Created. In every city in the State of  
2 Iowa having more than one hundred twenty-five thousand population  
3 and in every county in the State of Iowa the Office of Assessor  
4 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, and  
7 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 of  
13 the Conference Board. In any action taken by the Conference

14 Board, the Mayor or Mayors shall constitute one voting unit,  
15 the members of the county or city Board of Education shall  
16 constitute one voting unit and the County Board of Supervisors  
17 shall constitute one voting unit, each unit having a single vote  
18 and no action shall be valid except by the vote of not less than  
19 two out of the three units. The majority vote of the members  
20 present of each unit shall determine the vote of the unit. The  
21 Assessor shall be Clerk 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 qualified person to serve as a member of an Examining  
4 Board to give an examination for the positions of Assessor or  
5 Deputy Assessor. This Examining Board shall organize as soon  
6 as possible after its appointment with a Chairman and Secretary.  
7 All its necessary expenditures shall be paid as hereinafter  
8 provided. Members of the Board shall serve without compensation.  
9 The terms of each shall be for six 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 a public hearing held, if requested by the dis-  
5 charged member of the Board. Subsequent appointments and an  
6 appointment to fill a vacancy, shall be made in the same way as  
7 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 date

6 nor more than sixty days nor less than thirty days from the  
7 posting of said notice, an examination for the position of  
8 Assessor will be held at a specified place. Similar notice  
9 shall be given at the same time by mailing one copy of the  
10 notice by certified mail to the State Tax Commission and by one  
11 publication of said notice in three newspapers of general circu-  
12 lation in the case of a County Assessor, or in case there be no  
13 three such newspapers in a county, then in such newspapers as  
14 are available, or in one newspaper of general circulation in  
15 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 related  
22 subjects:

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

29 Only qualified electors of the county shall be eligible to  
30 take this examination.

31 The State Tax Commission shall grade the examinations taken  
32 and certify the results thereof to the Examining Board within  
33 ten days from the date of examination. To be eligible for appoint-  
34 ment an applicant shall achieve a grade of not less than seventy

35 per cent. Those so qualified by the State Tax Commission shall  
36 remain eligible for appointment for a period of two years.

37 The Examining Board shall conduct such further examination  
38 either written or oral, necessary to determine the executive  
39 ability, experience, general reputation and physical condition  
40 of each applicant and make written report thereof and submit  
41 such report together with the results certified by the state tax  
42 commission to the conference board within fifteen days from  
43 the date of the written examination.

1 Sec. 6. Appointment of Assessor. Not later than seven  
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 appoint-  
8 ment. The chairman of the conference board shall give written  
9 notice to the state tax commission of such appointment and the  
10 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 days with notices  
5 of same, under the same rules as the original examination, to  
6 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 years.  
3 Appointments for each succeeding term shall be made in the same  
4 manner as the original appointment except that not less than

5 ninety days before the expiration of the term of the assessor  
6 the conference board may hold a meeting to determine whether or  
7 not it desires to reappoint the incumbent assessor to a new term.  
8 The conference board shall have the power to reappoint the  
9 incumbent assessor without re-examination if it sees fit to do  
10 so. If the incumbent assessor is not reappointed as above  
11 provided, then not less than sixty days before the expiration  
12 of the term of said assessor, the examining board shall hold a  
13 new examination for the position.

14 In the event of the removal, resignation, death, or removal  
15 from the county of the said assessor, the conference board shall  
16 within thirty days at a meeting as provided in section 6, select  
17 from the list provided in section 5 of this Act an assessor to  
18 serve out the unexpired term; or in case of inability to agree  
19 upon a selection from this list, the new selection shall be  
20 made as provided in section 5 of this Act. In case no list is  
21 in effect, a new one shall be prepared as provided in section 5  
22 of this Act. Until the vacancy is filled, the chief deputy  
23 shall act as assessor, and in the event there be no deputy, in  
24 the case of counties the auditor shall act as assessor and in  
25 the case of cities having an assessor the City Clerk shall act  
26 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 personal  
10 property. The examining board shall indicate to the State Tax  
11 Commission whether the examination to be given shall relate to  
12 the assessing of real property or personal property or both.

13 The examining board shall conduct such further examination  
14 and prepare a written report thereof in the same manner as that  
15 prescribed for the examination for the office of assessor. Within  
16 fifteen days from the holding of such examination, the examining  
17 board shall certify to the assessor the results of the examination  
18 and indicate thereon those persons it has determined are qualified.  
19 No applicant shall qualify unless he shall achieve a grade of  
20 not less than 70 per cent on the examination prepared by the State Tax  
21 Commission. The applicants certified as qualified shall remain  
22 eligible for appointment for a period of two (2) years from the  
23 date of 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 appeal  
15 by written notice to the secretary or chairman of the examining  
16 board. Such board shall grant him a hearing within fifteen (15)  
17 days, and a decision by a majority of said examining board shall  
18 be final.

19 The assessor shall designate one of said deputies as chief  
20 deputy, and the assessor shall assign to each deputy such  
21 duties, responsibilities, and authority, from time to time, as  
22 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) shall not be  
3 retained by the assessor but shall be a part of the assignment  
4 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 select  
4 field men, so far as possible, from the eligible list of deputy  
5 assessors. Their compensation shall be fixed as provided in  
6 section sixteen (16) of this Act. They shall serve at the  
7 pleasure of the assessor.

1 Sec. 14. Office space. The county board of supervisors  
2 shall provide adequate office space for the office of the  
3 county assessor, and for the office of the city assessor, if

4 any, 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 cost  
4 thereof shall be provided for in the budget of the assessor and  
5 paid out of the assessment expense fund.

1 Sec. 16. Budget. All expenditures under this Chapter  
2 shall 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 a  
5 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  
11 the proposed salaries of the assessor and each deputy, the  
12 amount required for field men and other personnel, their number  
13 and 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 review.

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

21 At such meeting the conference board shall authorize:

22 1. The number of deputies, field men, and other personnel

23 of the assessor's office.

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

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

31 4. The estimated expense of assessment appeals.

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

34 The conference board shall certify the tax levy required  
35 for the operation of the office of assessor as provided by  
36 chapter twenty-four (24) and the conference board is hereby  
37 declared the certifying board as defined by section twenty-four  
38 point two (24.2). The tax for the maintenance of the office of  
39 assessor shall be levied upon all property subject to assess-  
40 ment by the assessor. The county treasurer shall credit the  
41 sums received from such levy to a separate fund to be known as  
42 the "assessment expense fund" and from which fund all expenses  
43 incurred under this chapter shall be paid. In the case of a  
44 county where there is more than one assessor, the treasurer  
45 shall maintain separate assessment expense funds for each  
46 assessor.

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

50 The assessor shall not issue requisitions so as to increase  
51 the total expenditures budgeted for the operation of the assessor's

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

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

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

2 1. Devote his entire time to the duties of his office  
3 and 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  
6 twenty-one (21) all the property, personal and real, in his  
7 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

15 all 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  
21 county for an order to examine witnesses and requiring the  
22 production of books and records of any person, firm, associ-  
23 ation or corporation within the county, whenever he has  
24 reason to believe that such person, firm, association or corpo-  
25 ration has not listed his or its property as provided by law.  
26 The proceeding for the examination of witnesses and exami-  
27 nation of the books and records of any such taxpayer, to  
28 determine the existence of taxable property, shall be instituted  
29 and conducted in the manner provided for the discovery of  
30 property under the provisions of chapter six hundred thirty  
31 (630). The court shall make an appropriate finding as to the  
32 existence of taxable property not listed. All taxable property  
33 discovered thereby shall thereupon be assessed by the assessor  
34 in the 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 mileage  
40 to be paid witnesses shall be the same as prescribed by law in  
41 proceedings in the district courts of this state in civil cases.  
42 Where the costs are taxed to the taxpayer they shall be added  
43 to the taxes assessed against said taxpayer and his property and

44 shall be collected in the same manner as are other taxes.

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

51 7. Submit on or before May 1 of each year completed assess-  
52 ment rolls to the board of review.

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

56 9. Furnish to the state tax commission any information  
57 which he may have relative to the ownership of any property that  
58 may be assessable within this state, but not assessable or subject  
59 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 all  
6 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 hereto-  
4 fore exempted or otherwise assessed. Any person who shall  
5 refuse to assist in making out a list of his property, or of any  
6 property which he is by law required to assist in listing, or  
7 who shall refuse to make either of the oaths or affirmations or

8 combinations thereof required by section twenty (20), shall be  
9 guilty of a misdemeanor and, upon conviction thereof, shall be  
10 fined in a sum not to exceed five hundred dollars (\$500.00):

1     Sec. 20. Oath. The assessor shall administer the oath or  
2 affirmation printed on the assessment rolls hereinafter pre-  
3 scribed, or combination thereof, to each person assessed, and  
4 require the person taking such oath to subscribe the same, and,  
5 in case anyone refuses so to do, he shall note the fact in the  
6 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 shall  
5 be taken and considered as the taxable value of such property upon  
6 which the levy shall be made. The actual value in such cases  
7 shall be one and two-thirds ( $1\frac{2}{3}$ ) times the assessed value as  
8 shown by the tax list and shall be so determined and ascertained.

9     In arriving at said actual value the assessor shall take  
10 into consideration its productive and earning capacity, if any,  
11 past, present, and prospective, its market value, if any, and  
12 all other matters that affect the actual value of the property;  
13 and the burden of proof shall be upon any complainant attacking  
14 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), inclusive, shall be assessed on a taxable  
5 valuation of four dollars (\$4.00) per acre. Fruit-tree  
6 reservations shall be assessed on a taxable valuation of

7 four dollars (\$4.00) per acre for a period of eight (8) years  
8 from the time of planting. In all other cases where trees  
9 are planted upon any tract of land, without regard to area,  
10 for forest, fruit, shade, or ornamental purposes, or for wind-  
11 breaks, the assessor shall not increase the valuation of such  
12 property because of such improvements.

1 Sec. 23. Notice of valuation. The assessor shall, at the  
2 time of making the assessment, inform the person assessed, in  
3 writing, of the valuation put upon his property, and notify him,  
4 if he feels aggrieved, to appear before the board of review and  
5 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 in  
3 connection with the assessment of property by the assessor, or  
4 to list his property, or to take or subscribe the oath required,  
5 the state tax commission, or assessor, as the case may be, shall  
6 proceed to list and assess such property according to the best  
7 information obtainable, and shall add to the taxable valuation  
8 one hundred percent thereof, which valuation and penalty shall  
9 be separately shown, and shall constitute the assessment; and  
10 if the valuation of such property shall be changed by any board  
11 of review, or on appeal therefrom, a like penalty shall be added  
12 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

3 roll to be used by all assessors in assessing real and personal  
4 property, including moneys and credits, in this state, also the  
5 form of pages of the assessor's assessment book. Such assess-  
6 ment rolls shall be in such form as will permit entering thereon,  
7 separately, the names of all persons, partnerships, corporations,  
8 or associations assessed; shall contain a form of oath or  
9 affirmation to be administered to each person assessed, and  
10 shall also contain a notice in the following form:—"If you  
11 are not satisfied that the foregoing assessment is correct, you  
12 may file a protest against such assessment with the board of  
13 review on or after May 1, to and including May 20, of the year  
14 of the assessment, such protest to be confined to the grounds  
15 specified in section 37, Chapter ..... of the Acts of the 58th  
16 General Assembly. Dated ..... day of ....., 19 .....,  
17 ....., county/city assessor." Such assess-  
18 ment rolls shall be used in listing the property and showing the  
19 values affixed to such property of all persons, partnerships,  
20 corporations, or associations assessed, which rolls shall be  
21 made in duplicate. Said duplicate roll shall be signed by the  
22 assessor, detached from the original and delivered to the person  
23 assessed. It shall be lawful to combine the affidavit or form  
24 of oath or affirmation with reference to real and personal property,  
25 and the affidavit or form of oath or affirmation as to moneys  
26 and credits, into one affidavit or form of oath or affirmation,  
27 and only the one such affidavit or form of oath or affirmation  
28 shall be sufficient on the assessment roll. The pages of the  
29 assessor's assessment book shall contain columns ruled and headed  
30 for the information required by this chapter and that which the  
31 state tax commission may deem essential in the equalization work

32 of the state board of review. The assessor shall return all  
33 assessment rolls and any schedules therewith to the county auditor,  
34 along with the completed assessment book, as provided in this  
35 chapter, and the county auditor shall carefully keep and preserve  
36 all such rolls, schedules and book for a period of five years  
37 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 assess-  
4 ment rolls as it thinks necessary to secure a compliance with  
5 the law and uniform returns, which shall be printed upon each  
6 assessment roll, and also prepare instructions for the same pur-  
7 pose as to making up the assessment book, which shall be printed  
8 therein.

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

5 the number of acres, or the boundary lines and distances in each,  
 6 and showing as to each tract the number of acres to be deducted  
 7 for railway right of way and for roads and for rights of way for  
 8 public levees and open public drainage improvements.

1 Sec. 30. Completion of assessment—oath. The assessment  
 2 shall be completed by the first day of May, and the assessor  
 3 shall attach to the assessment rolls his oath in the following  
 4 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, of  
 8 which a statement has been made and verified by the oath of the  
 9 person required to list the same, is herein set forth in such  
 10 statement; that in every case, where I have been required to  
 11 ascertain the amount or value of any property, I have diligently,  
 12 and by the best means in my power, endeavored to ascertain the  
 13 true amount and value, and as I verily believe the taxable values  
 14 thereof are set forth in the annexed return; in no case have I  
 15 knowingly omitted to demand of any person, of whom I was required  
 16 to do so, a statement of the items of his property which he was  
 17 required by law to list, nor to administer the oath to him,  
 18 unless he refused to take it, nor in any way connive at any  
 19 violation or evasion of any of the requirements of the law in  
 20 relation to the assessment of property for taxation.

21 .....  
 22 Assessor.

23 Subscribed and sworn to (or affirmed) this ..... day of  
 24 ..... A.D. ...., before me.

25

26

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 members or five members. As nearly  
6 as possible this board shall include one licensed real estate  
7 broker and one registered architect or person experienced in  
8 the building and construction field. In the case of a county,  
9 at least one member of the board shall be a farmer. Not more  
10 than two members of the board of review shall be of the same  
11 profession or occupation and no two members of the board of  
12 review shall be citizens of the same town or township except  
13 in the case of cities having their own assessor in which case  
14 the members shall be selected so as to give each of the town-  
15 ships included within the city the highest possible numerical  
16 representation. The terms of the members of the board of  
17 review shall be for six years, beginning with January 1 of the  
18 year following their selection. In boards of review having  
19 three members the term of one member of the first board to be  
20 appointed shall be for two years, one member for four years  
21 and one member for six years. In the case of boards of review  
22 having five members, the term of one member of the first board  
23 to be appointed shall be for one year, one member for two years,  
24 one member for three years, one member for four years and one  
25 member for six years.

1     Sec. 32. Terms—vacancies. The terms of the members of  
2 the board of review shall be for six 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  
2 review shall be in session from May 1 to May 31, both inclusive,  
3 each 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 completed  
7 its work prior to June 1, the state tax commission may authorize  
8 the board of review to continue in session for such period as  
9 is necessary to complete its work, but in no event shall the  
10 state tax commission approve a continuance extending beyond  
11 August 1. On June 1 or on the final day of any extended session  
12 authorized by the state tax commission as herein provided the  
13 board of review shall be adjourned until May 1 of the following  
14 year. It shall adopt its own rules of procedure, elect its own  
15 chairman from its membership, and keep minutes of its meetings.  
16 The assessor shall be clerk of said board. It may be reconvened  
17 by the state tax commission. All undisposed protests in its  
18 hands on August 1 shall be automatically overruled and returned  
19 to the assessor together with its other records.

1     Sec. 34. Quarters—hours—expenses. The board of  
2 review of assessments shall hold meetings in quarters provided  
3 by the board of supervisors. Said board shall be in session  
4 such hours each day and shall devote such time to its duties

5 as may be necessary to the discharge of its duties and to  
6 accomplish substantial justice. The expenses of the board  
7 shall be included in the assessor's annual budget as provided  
8 hereafter.

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

3 1. To equalize assessments by raising or lowering the  
4 individual assessments of real property, including new build-  
5 ings, personal property or moneys and credits made by the  
6 assessor.

7 2. To add to the assessment rolls any taxable property  
8 which has been omitted by the assessor.

9 In any year after the year in which an assessment has been  
10 made, all of the real estate in any taxing district, it shall  
11 be the duty of the board of review to meet as provided in  
12 section 33 of this Act, and where it finds the same has changed  
13 in value, to revalue and reassess any part or all of the real  
14 estate contained in such taxing district, and in such case, it  
15 shall determine the taxable value thereof, and any aggrieved  
16 taxpayer may petition for a revaluation of his property, but  
17 no reduction or increase shall be made for prior years. If the  
18 assessment of any such property is raised, or any property is  
19 added to the tax list by the board, the clerk shall give notice  
20 in the manner provided in section 36 of this Act, provided,  
21 however, that if the assessment of all property in any taxing  
22 district is raised the board may instruct the clerk to give  
23 immediate notice by one publication in one of the official  
24 newspapers located in the taxing district, and such published  
25 notice shall take the place of the mailed notice provided for

26 in section 36 of this Act, but all other provisions of said  
27 section shall apply. The decision of the board as to the fore-  
28 going matters shall be subject to appeal to the district court  
29 within the same time and in the same manner as provided in  
30 section 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  
4 board and on the assessment roll. Said minute book shall be  
5 filed with the assessor after the adjournment of the board of  
6 review and shall at all times be open to public inspection.  
7 In case the value of any specific property or the entire assess-  
8 ment of any person, partnership, or association is increased,  
9 or new property is added by the board, the Clerk shall give  
10 immediate notice thereof by mail to each at the post-office  
11 address shown on the assessment rolls, and at the conclusion  
12 of the action of the board therein the Clerk shall post an  
13 alphabetical list of those whose assessments are thus raised  
14 and added, in a conspicuous place in the office or place of  
15 meeting of the board, and enter upon the records a statement  
16 that such posting has been made, which entry shall be conclusive  
17 evidence of the giving of the notice required. The board shall  
18 hold an adjourned meeting, with at least five 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 assessment—grounds. Any property  
2 owner or aggrieved taxpayer who is dissatisfied with his assess-  
3 ment may file a protest against such assessment with the board  
4 of review on or after May 1, to and including May 20, of the  
5 year of the assessment. Said protest shall be in writing and  
6 signed by the one protesting or by his duly authorized agent.  
7 Taxpayer may have an oral hearing thereon if request therefor  
8 in writing is made at the time of filing the protest. Said  
9 protest must be confined to one or more of the following grounds:

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

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

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

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

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

28     In addition to the above, the property owner may protest  
29 annually to the board of review under the provisions of section

30 35 of this Act, but such protest shall be in the same manner  
31 and upon the same terms as heretofore prescribed in this  
32 section.

1     Sec. 38. Appeal to district court. Appeals may be taken  
2 from the action of the board of review with reference to protests  
8 of assessment, to the district court of the county in which such  
4 board holds its sessions within twenty days after its adjourn-  
5 ment. No new grounds in addition to those set out in the  
6 protest to the board of review as provided in section 37 of  
7 this Act can be pleaded, but additional evidence to sustain  
8 said grounds may be introduced. The assessor shall have the  
9 same right to appeal and in the same manner as an individual  
10 taxpayer, public body or other public officer as provided in  
11 section 42 of this Act. Appeals shall be taken by a written  
12 notice to that effect to the chairman or presiding officer of  
13 the board of review and served as an 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 assess-  
4 ment or the amount thereof, and its decision shall be certified  
5 by the clerk of the court to the county auditor, and the  
6 assessor, who shall correct the assessment books 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 review  
4 to the district court, in all cases where said costs are taxed  
5 against the board of review or any taxing body. Thereupon the  
6 county treasurer shall compute and apportion the said costs  
7 between the various taxing bodies participating in the proceeds

8 of the collection of the taxes involved in any such appeal,  
9 and said treasurer shall so compute and apportion the various  
10 amounts which said taxing bodies are required to pay in pro-  
11 portion to the amount of taxes each of said taxing bodies is  
12 entitled to receive from the whole amount of taxes involved in  
13 each of such appeals. The said county treasurer shall deduct  
14 from the proceeds of all general taxes collected the amount of  
15 costs so computed and apportioned by him from the moneys due to  
16 each taxing body from general taxes collected. The amount so  
17 deducted shall be certified to each taxing body in lieu of moneys  
18 collected. Said county treasurer shall pay to the clerk of the  
19 district court the amount of said costs so computed, apportioned  
20 and collected by him in all cases now on file or hereafter filed  
21 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 with  
6 assessments. Any taxing body interested in the taxes received  
7 from such assessments may be represented by an attorney and  
8 shall be required to appear by attorney upon written request  
9 of the assessor to the presiding officer of any such taxing  
10 body. The conference board may employ special counsel to assist  
11 the city legal department or county attorney 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 property

5 in the township, city, or town and an appeal from the action of  
6 the board of review in fixing the amount of assessment on any  
7 property concerning which such complaint is made, may be taken  
8 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 notice  
13 of appeal shall also be served upon the owner of the property  
14 concerning which the complaint is made and affected thereby or  
15 person required to return said property for assessment.

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

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

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 and  
4 personal property in his county, in which he shall set forth:

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

8 2. The aggregate taxable values of real estate in each

9 township, city, and town in the county, returned as corrected  
10 by the board of review.

11 3. The aggregate taxable values of personal property.

12 4. An abstract as to the number and value of all animals  
13 as the same are returned by the assessor, showing the aggregate  
14 taxable values and number of each kind or class, and such other  
15 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 at  
3 the seat of government on the second Monday of July in each  
4 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 class  
4 of property such percentage in each case as will bring the same  
5 to its taxable value as fixed in this chapter and chapters  
6 four hundred twenty-seven (427) to four hundred forty-three  
7 (443), inclusive. It shall also adjust the valuations as  
8 between each kind or class of property in any city assessed by  
9 a city assessor and each kind or class of property in the same  
10 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 property  
3 any such percentage, it shall serve ten (10) days notice by mail,  
4 on the auditor of the county whose valuation is proposed to be  
5 raised and shall hold an adjourned meeting after such ten (10)  
6 days notice, at which time such county may appear by its board of  
7 supervisors, county attorney, or otherwise, and make written or  
8 oral protest against such proposed raise, which protest shall

9 consist simply of a statement of the error, or errors, complained  
10 of with such facts as may lead to their correction, and at such  
11 adjourned 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) cents  
7 or less in the result, and counting all over fifty (50) cents  
8 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 assessor's  
5 office. The conference board may certify for levy annually an  
6 amount not to exceed one and one-half mills upon all taxable  
7 property for the purpose of establishing a special appraiser's  
8 fund, to be used only for such purposes. From time to time the  
9 conference board may direct the transfer of any unexpended balance  
10 in the special appraiser's fund to the assessment expense fund.

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

9 Any city desiring to provide for such assessment under the  
10 provisions of this chapter shall, not less than sixty days  
11 before the expiration of the term of the assessor in office,  
12 notify the taxing bodies affected and proceed to establish a  
13 conference board; examining board and board of review and select  
14 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 to  
4 be of and for its taxable value as provided by law or to perform  
5 any of the duties required of him by law, at the time and in  
6 the manner specified, he shall forfeit and pay the sum of five  
7 hundred dollars to be recovered in an action in the district  
8 court in the name of the county or in the name of the city as  
9 the case may be, and for its use, and the action against the  
10 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 value  
4 to any candidate, his agent or personal representative, for  
5 nomination or election to any office, or to any campaign or  
6 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 person  
11 convicted of violating any provision of this chapter shall  
12 immediately be dismissed from office or may be punished as for  
13 an indictable misdemeanor.

1     Sec. 54. Construction. Whenever in the laws of this  
2 state, the words "assessor" or "assessors" appear, singly or  
3 in 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. Chapters four hundred five (405), four hundred  
2 five A (405A), four hundred forty-one (441) and four hundred  
3 forty-two (442), Code, 1958, are hereby repealed.

1     Sec. 56. 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 substituting in lieu  
4 thereof reference to Section twenty-one (21) of this Act.

1     Sec. 57. Section four hundred twenty-five point eleven,  
2 subparagraph three (425.11(3)), Code, 1958, is hereby amended  
3 by striking from line four (4) the figures "441.13" and sub-  
4 stituting in lieu thereof reference to Section twenty-one (21)  
5 of this Act.

1     Sec. 58. 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 substituting in lieu  
4 thereof reference to Section twenty-one (21) of this Act.

1     Sec. 59. Section four hundred twenty-eight point twenty-  
2 one (428.21), Code, 1958, is hereby amended by striking from  
3 line four (4) the figures "441.13" and substituting in lieu  
4 thereof reference to Section twenty-one (21) of this Act.

1     Sec. 60. 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 substituting in lieu  
4 thereof reference to Section twenty-one (21) of this Act.

1     Sec. 61. 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 substituting in lieu thereof  
4 reference to Section twenty-one (21) of this Act.

1 Sec. 62. 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 substituting in lieu  
4 thereof reference to Section twenty-one (21) of this Act.

1 Sec. 63. 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 substituting in lieu thereof  
4 reference to Section twenty-one (21) of this Act.

1 Sec. 64. Section four hundred thirty-eight point thirteen  
2 (438.13), Code, 1958, is hereby amended by striking from line  
3 eight (8) the figures "441.13" and substituting in lieu thereof  
4 reference to Section twenty-one (21) of this Act.

1 Sec. 65. Section four hundred twenty-eight point thirty-  
2 five, subparagraph three (428.35(3)), Code, 1958, is hereby  
3 amended by striking from line fifteen (15) the figures "441.16"  
4 and substituting in lieu thereof reference to Section twenty-  
5 four (24) of this Act.

1 Sec. 66. 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 sub-  
4 stituting in lieu thereof references to Sections thirty-nine  
5 (39) and forty-three (43) of this Act.

1 Sec. 67. Nothing herein contained shall be construed as  
2 invalidating the acts of any assessor or deputy assessor now  
3 in 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 re-  
9 appointments 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. 68. 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), four  
5 hundred five A (405A), four hundred forty-one (441), or four  
6 hundred forty-two (442), Code, 1958.

1 Sec. 69. 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 hundred  
4 five A (405A), provided, however, that the provisions of this  
5 chapter shall apply to all such cities.

1 Sec. 70. If any of the provisions of this Act shall be  
2 in conflict with any of the laws of this State, then the  
3 provisions of this Act shall prevail.

#### EXPLANATION OF SENATE FILE 396

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 99 are county assessors and 21 are city assessors. The county assessors are appointed and serve under the provisions of chapter 441, Code, 1958. Twenty of the city assessors are appointed and serve under the provisions of chapter 405A, Code, 1958.

The assessor in the city of Des Moines is appointed and serves under the provisions of chapter 405, Code, 1958. 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, Code, 1958, relating to assessment rolls are out of date and need revision. Provision is made in this bill for the filing 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, Code, 1958. 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 441.18, Code, 1958.

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, Code, 1958, in connection with its supervision of the activities of all assessors and boards of review in the state.

## SENATE FILE 396

- 1 Amend Senate File 396 as follows:
- 2 Amend section 16, subsection 4 by
- 3 striking all of lines 34, 35, 36, 37, 38, 39 and 40
- 4 up to and including the word "assessor", and substituting
- 5 in lieu thereof the following:
- 6 "All tax levies and expenditures provided for herein shall
- 7 be subject to the provisions of chapter twenty-four (24)
- 8 and the conference board is hereby declared to be the
- 9 certifying board.
- 10 "Any tax for the maintenance of the office of assessor
- 11 and other assessment procedure shall be levied only upon
- 12 the property in the area assessed by said assessor and
- 13 such tax levy shall not exceed one and one-half (1½)
- 14 mills in assessing areas where the valuation upon which
- 15 the tax is levied does not exceed twenty-five million
- 16 (25,000,000) dollars; one and one-quarter (1¼) mills in
- 17 assessing areas where the valuation upon which the tax
- 18 is levied exceeds twenty-five million (25,000,000) dollars
- 19 and does not exceed thirty million (30,000,000) dollars;
- 20 one (1) mill in assessing areas where the valuation upon
- 21 which the tax is levied exceeds thirty million (30,000,000)
- 22 dollars."

Filed  
April 6, 1959.

By LONG.