

**REVENUE DEPARTMENT[701]**

**Adopted and Filed**

**Rule making related to the register of assessors and deputy assessors**

The Revenue Department hereby amends Chapter 103, “Examination and Certification of Assessors and Deputy Assessors,” Iowa Administrative Code.

*Legal Authority for Rule Making*

This rule making is adopted under the authority provided in Iowa Code sections 421.14, 441.5 and 441.10.

*State or Federal Law Implemented*

This rule making implements, in whole or in part, Iowa Code sections 441.5 and 441.10.

*Purpose and Summary*

Iowa Code sections 441.5(7) and 441.10(3) require the Director of Revenue to maintain a register containing the names of all individuals who are eligible for appointment as assessor or deputy assessor, respectively. This rule making allows the Department to more efficiently maintain the register by requiring that assessors and deputy assessors provide the Department with up-to-date contact information and by allowing the Department to remove deceased assessors or deputy assessors from the register. Additionally, this rule making reflects the Department’s current practice of indicating on the register whether an assessor or deputy assessor has retired.

*Public Comment and Changes to Rule Making*

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on December 14, 2022, as **ARC 6747C**. No public comments were received. No changes from the Notice have been made.

*Adoption of Rule Making*

This rule making was adopted by the Department on January 19, 2023.

*Fiscal Impact*

This rule making has no fiscal impact to the State of Iowa.

*Jobs Impact*

After analysis and review of this rule making, no impact on jobs has been found.

*Waivers*

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

*Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its [regular monthly meeting](#) or at a special meeting. The Committee’s

meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

*Effective Date*

This rule making will become effective on March 15, 2023.

The following rule-making action is adopted:

Amend rule 701—103.12(441) as follows:

**701—103.12(441) Register of eligible candidates.**

**103.12(1) Assessor and deputy assessor register.**

*a.* Following the administration and grading of an examination for assessor or deputy assessor, the director shall establish updated registers containing the names, in alphabetical order, and addresses of all persons eligible for appointment. The registers shall not contain test scores, but the scores shall be given to the city or county conference board upon request. Eligible candidates shall remain on the register for two years following the date of certification by the director after which time the person must successfully retake the examination to be placed on the register. However, assessors and deputy assessors with six years of consecutive service shall be placed on the register permanently without further testing being required. “Consecutive service” means service in which there was not more than 30 days’ break in service. Assessor and deputy assessor service cannot be combined to meet the six-year consecutive service requirement. Assessors and deputy assessors are responsible for maintaining current contact information with the department, including mailing address, email address, and telephone number.

*b.* In maintaining the register, the department shall indicate which assessors and deputy assessors have retired from the profession. An assessor or deputy assessor may request to no longer be indicated as retired on the register.

*c.* Deceased assessors and deputy assessors shall be removed from the register.

**103.12(2) Continuing education requirements.** Assessors and deputy assessors must complete the continuing education requirements provided in Iowa Code sections 441.5 and 441.10 to be reappointed to their present position or appointed to the same position in a different assessing jurisdiction. This provision does not apply to persons not presently serving as an assessor or deputy assessor. It shall be the duty of the conference board in the case of assessor appointments and the duty of the assessor in the case of deputy assessor appointments to receive written verification from the director of continuing education requirement compliance. An assessor or deputy assessor appointed as such without having complied with continuing education requirements shall be removed from office on order of the director. No continuing education requirements need be met for an assessor to be appointed a deputy assessor nor for a deputy assessor to be appointed an assessor.

This rule is intended to implement Iowa Code sections 441.5 and 441.10.

[Filed 1/19/23, effective 3/15/23]

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 2/8/23.