

REVENUE DEPARTMENT[701]

Regulatory Analysis

Notice of Intended Action to be published: 701—Chapters 103 and 111 through 114
“Examination and Certification of Assessors and Deputy Assessors; Administration;
Certification; Courses; Review of Agency Action”

Iowa Code section(s) or chapter(s) authorizing rulemaking: Iowa Code sections 421.14, 441.5,
441.6, and 441.10

State or federal law(s) implemented by the rulemaking: Iowa Code chapter 441

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

November 18, 2026
2 to 3 p.m.

Via videoconference call:
meet.google.com/egs-ucjg-frv

Public Comment

Any interested person may submit written or oral comments concerning this Regulatory Analysis, which must be received by the Department of Revenue no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

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Department of Revenue
Hoover State Office Building
P.O. Box 10457
Des Moines, Iowa 50306-3457
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Purpose and Summary

The purpose of this proposed rulemaking is to rescind and adopt a new Chapter 103, as well as to rescind Chapters 111 through 114 and readopt those rules into Chapter 103. Chapter 103 provides an overview of the appointment and reappointment process for assessors and deputy assessors, including taking the assessor examination, being placed on the assessor register, and continuing education. The Department proposes revisions to remove portions of the rules that the Department determined are obsolete, unnecessary, or duplicative of statutory language as required by Executive Order 10. Further, the Department proposes amendments to the chapter to add clarity and better organization to aid the public’s understanding of the appointment process and duties of local assessors.

Analysis of Impact

1. Persons affected by the proposed rulemaking:

● **Classes of persons that will bear the costs of the proposed rulemaking:**

This proposed rulemaking does not create costs for any classes of persons.

● **Classes of persons that will benefit from the proposed rulemaking:**

Assessors and deputy assessors will benefit from a deeper understanding of the requirements surrounding qualifications for appointment and reappointment. Conference boards will benefit from a deeper understanding of how to appoint assessors.

2. Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:

- **Quantitative description of impact:**

There is no economic impact associated with this proposed rulemaking beyond what is contained in statute.

- **Qualitative description of impact:**

The qualitative benefits of this proposed rulemaking beyond what is already provided in statute is the value of having a clear understanding of what is required for an assessor or deputy assessor to qualify for appointment or reappointment in order to streamline the process and eliminate any confusion that could prevent an individual from being properly appointed.

3. Costs to the State:

- **Implementation and enforcement costs borne by the agency or any other agency:**

There are no costs to the State beyond what is already required to administer the relevant statutes.

- **Anticipated effect on State revenues:**

There is no anticipated effect on State revenues.

4. Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:

The cost of not having rules is greater confusion about the requirements to be appointed or reappointed as an assessor, which could lead to fewer people qualifying for appointment. There are no costs associated with this proposed rulemaking.

5. Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:

This proposed rulemaking is not costly or intrusive.

6. Alternative methods considered by the agency:

- **Description of any alternative methods that were seriously considered by the agency:**

The Department has provided website guidance where appropriate but determined that only providing website guidance instead of the chapter would not provide the intended benefit.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

Website guidance is not binding and does not provide individuals with as much certainty when they have questions about specific processes or procedures.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.

- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.

- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.

- Establish performance standards to replace design or operational standards in the rulemaking for small business.

- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

This proposed rulemaking will not impact small businesses.

Text of Proposed Rulemaking

ITEM 1. Rescind 701—Chapter 103 and adopt the following **new** chapter in lieu thereof:

CHAPTER 103

EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

701—103.1(441) Application for examination.

103.1(1) The application for the examination shall be made on a form prescribed by the director and shall constitute an integral part of the examination. The application form shall require information as to the education, training, and experience of the applicant, including evidence of successful completion of the preliminary education requirements required in subrule 103.3(2), and such other information as the director may deem pertinent. Applications are public records pursuant to Iowa Code chapter 22.

103.1(2) Upon receipt of a properly filed application, the department will provide to the applicant instructions on taking the online examination.

This rule is intended to implement Iowa Code section 441.5.

701—103.2(441) Examinations.

103.2(1) *Examination questions.* Examination questions and answers shall not be made available to persons other than employees of the department authorized by the director to have access to them. Persons who take the examination shall not discuss with anyone the specific questions contained in the examination. This shall not restrict persons who have taken the examination from discussing the general subject matter of the examination.

103.2(2) *Materials and supplies.* During the examination, applicants are only permitted to use calculators, writing utensils, and two pieces of blank scratch paper. Applicants shall show their identification card before the examination begins.

103.2(3) *Monitors.* Applicants shall be virtually monitored using an online software that accesses the applicant's camera and microphone. Department staff may view an applicant's examination video to ensure compliance.

103.2(4) *Violations.* Any person who intentionally violates any of the provisions of this rule, or is otherwise found to be noncompliant with examination rules, shall be subject to the penalties specified in this subrule. If an infraction occurs and is detected and confirmed, the examination of the person committing the infraction shall be reduced to a failing grade, and if necessary, the list of candidates eligible for the position of city or county assessor or deputy assessor shall be adjusted accordingly.

103.2(5) *Assessor examination scores.* The scores of persons who take the assessor or deputy assessor examination are public records pursuant to Iowa Code chapter 22.

103.2(6) *Length of examination.* The director shall determine the duration of the examination.

103.2(7) *Retaking examination.* A person who takes the examination for the position of city or county assessor is not eligible to take the examination again for a period of at least 30 days following the date the person receives the person's results.

This rule is intended to implement Iowa Code section 441.5.

701—103.3(441) Eligibility requirements to take the examination.

103.3(1) *High school diploma or its equivalent.* Only persons who possess a high school diploma or its equivalent are eligible to take the examination. The equivalent of high school diploma shall consist of a high school equivalency diploma issued by the department of education pursuant to

Iowa Code chapter 259A, a similar document issued by the U.S. armed forces, or a similar document issued by another state.

103.3(2) Preliminary education requirements.

a. Only persons who have successfully completed the preliminary education requirements are eligible to take the examination. These requirements may be met by achieving one of the following:

(1) Successful completion of a department-approved course on Iowa assessment and taxation that includes coursework on Iowa laws;

(2) Successful completion of a department-approved course on general appraisal and assessment practice in addition to a department-approved course on Iowa laws; or

(3) Receipt of a currently active department-approved professional appraisal designation from a recognized appraisal organization in conjunction with successful completion of a department-approved course on Iowa laws if the appraisal designation is not already specific to Iowa.

b. All preliminary education requirements described in paragraph 103.3(2)“*a*” must be completed within five years prior to the date of the examination. This requirement does not apply to persons currently serving as assessor taking the exam for a subsequent time.

c. For the purposes of this subrule, “successful completion” means answering a minimum of 70 percent of questions correctly on the test given at the completion of the course.

d. The department will publish a list of approved courses and professional designations on its website.

This rule is intended to implement Iowa Code section 441.5.

701—103.4(441) Appraisal-related experience. Appraisal-related experience shall include only such experience as may have been obtained through full-time paid employment consisting of the actual appraisal and valuation of property. The experience shall have included the physical inspection of property as part of the appraisal process and the setting of values for parcels of property.

This rule is intended to implement Iowa Code section 441.5.

701—103.5(441) Regular certification.

103.5(1) To obtain regular certification, a person must pass the examination and either:

a. Possess two years of appraisal-related experience at the time of passing the examination, or

b. Have obtained temporary certification, received a provisional appointment as assessor, and successfully completed the course of study prescribed by the director as provided in Iowa Code section 441.5.

103.5(2) If subsequent to passing the examination a person meets the requirements of paragraph 103.5(1)“*a*” but does not meet the requirements of paragraph 103.5(1)“*b*,” the person must again pass the examination to obtain regular certification.

103.5(3) A regular certificate expires two years after the most recent date certification is granted by the director. However, the regular certificate of a person who receives an appointment as assessor remains valid until the person’s resignation or removal from the position of assessor, even if more than two years have passed since certification was last granted.

103.5(4) A regular certificate may be renewed at any time if the person possessing a certificate passes the assessor examination. A renewed regular certificate remains valid for a period of two years from the date certification was last granted, except as provided in subrule 103.5(3).

This rule is intended to implement Iowa Code section 441.5.

701—103.6(441) Temporary certification.

103.6(1) A person who passes the assessor examination but does not possess two years of appraisal-related experience will obtain temporary certification.

103.6(2) The temporary certificate of a person who does not receive a provisional appointment as assessor expires two years after the date the certification is granted.

103.6(3) The temporary certificate of a person who does not receive a provisional appointment as assessor may be renewed if the person retakes and passes the assessor examination. A renewed

temporary certificate will remain valid for a period of two years from the date temporary certification was last granted.

103.6(4) The temporary certificate of a person who receives a provisional appointment as assessor expires upon the person's successful completion of the course of study provided in Iowa Code section 441.5 and the granting of regular certification by the director.

103.6(5) The director shall revoke the temporary certificate of a person who receives a provisional appointment as assessor and who does not complete the course of study provided in Iowa Code section 441.5 within 18 months of appointment as assessor. Upon the revocation of an assessor's temporary certificate, the director shall notify the person of the revocation and shall notify the conference board of the revocation and that the assessor whose temporary certificate has been revoked is no longer eligible to hold the position of assessor.

This rule is intended to implement Iowa Code section 441.5.

701—103.7(441) Appointment of deputy assessors.

103.7(1) The appointments and certifications of deputy assessors expire upon the death, resignation, or removal of the assessor, except that the appointment and certification of the chief deputy assessor shall not expire until the appointment of a new assessor.

103.7(2) After the appointment of a new assessor, the assessor may appoint one or more deputy assessors from the registers of persons certified as eligible for appointment as assessor or deputy assessor. The assessor shall notify the department immediately of persons appointed as deputy assessors, the vacating of office by a deputy assessor, or a change in a deputy assessor's legal name by sending an email to local government services staff.

This rule is intended to implement Iowa Code sections 441.5, 441.10 and 441.11.

701—103.8(441) Reappointment of deputy assessors. If a deputy assessor fails to comply with continuing education requirements, the deputy assessor shall be removed from that position and not reinstated until successful completion of the required hours of credit. Upon written request by a deputy assessor seeking a waiver of the continuing education requirements, the director may waive the requirements for good cause. The number of credit hours required for the deputy assessor to be eligible for appointment as a deputy assessor in another jurisdiction shall be prorated according to the completed portion of the deputy assessor's six-year term. Information about situations in which the required number of credit hours must be prorated can be found in rule 701—103.17(441).

This rule is intended to implement Iowa Code sections 441.8 and 441.11.

701—103.9(441) Special examinations. The conference board of the city or county in which a special examination is held shall reimburse the department for all expenses incurred in the administration of the examination. In determining the amount of reimbursement, the director shall take into consideration the following nonexclusive costs:

1. Traveling to and from the examination site;
2. Meals and lodging, if any, for the monitor administering the examination;
3. Preparing and grading the examinations; and
4. Salary of the monitor during the time expended on the examination.

This rule is intended to implement Iowa Code section 441.7.

701—103.10(441) Register of eligible candidates.

103.10(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 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.

103.10(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 the assessors’ and deputy assessors’ present position or appointed to the same position in a different assessing jurisdiction. 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 of continuing education requirement compliance from the director. 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.

701—103.11(441) Course of study for provisional appointees.

103.11(1) A person who possesses temporary certification and receives a provisional appointment as assessor shall within 18 months of the appointment complete a course of study prescribed and administered by the department. The course of study shall include the following:

- a. Attendance of at least one basic assessment school conducted by the department;
- b. Field instruction by appraisal personnel of the department;
- c. Actual appraisal of representative properties in each class of real estate; and
- d. Attendance at the annual school of instruction sponsored by the department and the Iowa State Association of Assessors. In the event a person is unable to attend the annual school of instruction due to circumstances beyond the person’s control, the director may, upon the request of the person, substitute comparable instruction for the fulfillment of this requirement.

103.11(2) At three-month intervals following the appointment of the assessor, department appraisal personnel may complete a review of the assessor’s performance and discuss the review with the assessor. If the review indicates unsatisfactory progress is being made toward developing a working knowledge of appraisal principles, the assessor shall be informed as to how the assessor’s performance could be improved. Not less than 60 days before the expiration of the 18-month period, the director shall inform the assessor and the conference board of the assessor’s jurisdiction of the director’s determination as to whether the assessor satisfactorily completed the course of study. If the assessor satisfactorily completes the course of study, the assessor shall be granted regular certification. If the assessor does not satisfactorily complete the course of study, the director shall revoke the assessor’s temporary certificate and notify the assessor and the conference board of the revocation and that the person is no longer eligible to hold the position of assessor.

This rule is intended to implement Iowa Code section 441.5.

701—103.12(441) Examining board.

103.12(1) *Membership.* Each voting unit of the conference board shall appoint a member of the examining board. Members of the examining board shall not be members of the conference board, a body that selects a member of the conference board, or the local board of review. A person must be a resident of the assessing jurisdiction served to qualify for appointment as a member of the examining board. A member changing assessing jurisdiction residency after appointment to the board may continue to serve on the board until the member’s current term of office expires.

103.12(2) *Terms of members.* Members of the examining board are appointed for terms of six years. In the event of death, resignation, or removal from office of a member of the examining board, the appropriate voting unit of the conference board shall appoint a successor to serve the unexpired term of the previous incumbent.

103.12(3) *Duties.* The examining board may, at its discretion, contact all or some of the persons on the register of candidates eligible for appointment as assessor. The examining board may conduct interviews with interested persons and may administer such further examinations as may enable the board to submit a recommendation to the conference board. In arriving at its recommendation, the examining board may set other professional standards, including but not limited to examination scores, education, and experience.

103.12(4) *Report to conference board.* The report to the conference board required pursuant to Iowa Code section 441.6 should contain a complete description of the examining board's investigations and activities. The report may, at the discretion of the examining board, contain recommendations to the conference board.

103.12(5) *Time for action.* The examining board shall take all steps necessary to comply with the time frames set forth in Iowa Code section 441.6.

This rule is intended to implement Iowa Code sections 441.2, 441.3, 441.4, and 441.6.

701—103.13(441) Appointment of assessor.

103.13(1) *Meeting of the conference board.*

a. At the time specified in Iowa Code section 441.6, the conference board shall hold a meeting and take action to appoint an assessor or request permission to hold a special examination. Within ten days of this meeting, the conference board shall notify the director of the appointment or request a special examination. The notice shall include a statement by the conference board stating whether there have been any charges or evidence of any misconduct, nonfeasance, malfeasance, or misfeasance against the appointee. If there have been charges or evidence of any misconduct, nonfeasance, malfeasance, or misfeasance against the appointee, the notice shall include a summary of the misconduct, nonfeasance, malfeasance, or misfeasance and any action taken.

b. For purposes of this rule, misconduct, nonfeasance, malfeasance, and misfeasance are defined as follows:

"Malfeasance" means the doing of an act that a person ought not do at all.

"Misconduct" means the same as defined in Iowa Code section 441.9.

"Misfeasance" means the improper performance of some act that a person may lawfully do.

"Nonfeasance" means the omission of an act that a person ought to do.

103.13(2) *Special examination.* A request for a special examination shall be made only after the conference board has made a good-faith attempt to appoint an assessor from the current register of eligible candidates. The request shall state the reasons the director should grant permission to hold the special examination.

103.13(3) *Confirmation by the director.*

a. The appointee selected by the conference board shall not assume the office of city or county assessor until such appointment is confirmed by the director. In considering whether to confirm the appointment, the director shall consider any charges or evidence of misconduct, nonfeasance, malfeasance, or misfeasance by the appointee. Within 30 days of receiving the notice contemplated in subrule 103.13(1), the director shall notify the conference board and assessor of the acceptance or rejection of the appointment. An appeal of the director's decision under this subrule may be made under rule 701—103.15(441).

b. Immediately following selection by the conference board, the appointee assessor shall submit information to the director as required for the director or designee to conduct a background check. The director or designee may review the department's records and other records in considering whether to confirm the appointment of an assessor.

This rule is intended to implement Iowa Code section 441.6.

701—103.14(441) Reappointment of assessor.

103.14(1) *Time for reappointment.* A conference board must decide whether to reappoint an incumbent assessor at least 90 days before the expiration of the incumbent's term. If the incumbent is not to be reappointed, the conference board shall notify the incumbent in writing at least 90 days before the expiration of the incumbent's term. Failure of the conference board to provide timely notification of the decision not to reappoint the assessor shall result in the assessor being reappointed. In no case may an incumbent assessor be reappointed earlier than 180 days before the expiration of the incumbent's term. Within ten days of reappointment or notification of expiration of the incumbent's term, the conference board shall notify the director of the reappointment or notification of expiration of the incumbent's term. If the conference board reappoints an incumbent assessor, the notice shall include a statement by the conference board stating whether there have been any charges or evidence of any misconduct, nonfeasance, malfeasance, or misfeasance against the appointee. If there have been charges or evidence of any misconduct, nonfeasance, malfeasance, or misfeasance against the appointee, the notice shall include a summary of the misconduct, nonfeasance, malfeasance, or misfeasance and any action taken. For purposes of this rule, "misconduct," "nonfeasance," "malfeasance," and "misfeasance" mean the same as defined in paragraph 103.13(1) "b."

103.14(2) *Continuing education.* A conference board shall not reappoint an incumbent assessor if the board has not received from the assessor education advisory committee certification that the incumbent assessor has satisfied all continuing education requirements.

103.14(3) *Confirmation by the director.*

a. An assessor reappointed by the conference board shall not assume the office of city or county assessor in the subsequent term until such reappointment is confirmed by the director. In considering whether to confirm the reappointment, the director shall consider any charges or evidence of misconduct, nonfeasance, malfeasance, or misfeasance by the appointee. For purposes of this rule, "misconduct," "nonfeasance," "malfeasance," and "misfeasance" means the same as defined in subrule 103.13(1). Within 30 days of receiving notice of reappointment by the conference board, the director shall notify the conference board and assessor of the acceptance or rejection of the reappointment. An appeal of the director's decision under this subrule may be made under rule 701—103.15(441).

b. Immediately following selection by the conference board, the appointee assessor shall submit information to the director as required for the director or designee to conduct a background check. The director or designee may review the department's records and other records in considering whether to confirm the reappointment of an assessor.

This rule is intended to implement Iowa Code sections 441.6 and 441.8.

701—103.15(441) Appeals of director's rejection of assessor appointment or reappointment.

103.15(1) *Written request for appeal.* Any assessor or conference board wishing to contest the director's rejection of the conference board's appointment of an assessor under subrule 103.13(3) or reappointment of an assessor under subrule 103.14(3) shall file an appeal, in writing, within 30 days of the director's notice of decision. Any person who does not seek an appeal within 30 days of the director's notice shall be precluded from challenging the director's decision.

103.15(2) *Procedures.* Appeals will be governed by the procedures set forth in this rule together with the procedures set forth in the following:

- a. Rule 701—8.8(17A,22,421,422).
- b. Rules 7—2506.4(17A) and 7—2506.5(17A).
- c. Rules 7—2506.12(17A), 7—2506.14(17A), 7—2506.15(17A), 7—2506.20(17A), 7—2506.22(17A); 7—2506.25(17A), 7—2506.27(17A), and 701—2506.25(17A); additionally, Iowa Code section 421.60 shall not apply; and rules 7—2506.10(17A) and 7—2506.29(17A).
- d. Rule 7—2506.13(17A).
- e. Rule 7—2506.16(17A).

- f. Rule 7—2506.19(17A).
- g. Rules 7—2506.21(17A) and 7—2506.24(17A).
- h. Rule 7—2506.23(17A).
- i. Rule 7—2506.28(17A).
- j. 701—subrule 2507.3(2).
- k. Rule 701—2507.7(17A).
- l. The introductory paragraph of rule 701—2507.8(17A) and 701—subrule 2507.8(6).
- m. 701—subrules 2507.11(1) through 2507.11(3).
- n. Rule 701—2507.13(17A,421).
- o. 701—subrules 2507.14(1) through 2507.14(3).
- p. Rule 701—2507.15(17A).

103.15(3) *Presiding officer.* The director shall be the presiding officer in a contested case under this rule. The director may request that an administrative law judge assist and advise the director with any matters related to the contested case proceedings, including but not limited to ruling on any prehearing matters, presiding at the contested case hearing, and issuing orders and rulings.

103.15(4) *Contents of the appeal.* The appeal shall contain the following in separate numbered paragraphs:

- a. A statement of the department action giving rise to the appeal.
- b. The date of the department action giving rise to the appeal.
- c. Each error alleged to have been committed, listed as a separate paragraph. For each error listed, an explanation of the error and all relevant facts related to the error shall be provided.
- d. Reference to the particular statutes, rules, or agreement terms, if known.
- e. References to and copies of any documents or other evidence relevant to the appeal.
- f. Any other matters deemed relevant to the appeal.
- g. A statement setting forth the relief sought.
- h. The signature, mailing address, and telephone number of the person or that person's representative.

103.15(5) *Burden of proof.* The burden of proof is on the party challenging the director's decision under subrule 103.13(3) or 103.14(3).

This rule is intended to implement Iowa Code section 441.6(3) and chapter 17A.

701—103.16(441) Appeals and hearings regarding the director's intent to remove a member of the board of review.

103.16(1) *Written request for hearing.* A member of the board of review who has received from the director a notice of intent to remove the member of the board of review and who wishes to contest the removal shall file a written request for a hearing within 30 days after the receipt of the notice of the director's intent to remove the member of the board of review. Any person who does not seek a hearing within 30 days of receipt of the notice of the director's intent to remove a member of the board of review shall be precluded from challenging the removal.

103.16(2) *Procedures.* Hearings will be governed by the procedures set forth in this rule together with the procedures set forth in the following:

- a. Rules 7—2506.4(17A) and 7—2506.5(17A).
- b. Rules 7—2506.12(17A), 7—2506.14(17A), 7—2506.15(17A), 7—2506.20(17A), 7—2506.22(17A), 7—2506.25(17A), and 7—2506.27(17A); additionally, Iowa Code section 421.60 shall not apply; and rules 7—2506.10(17A) and 7—2506.29(17A).
- c. Rule 7—2506.16(17A).
- d. Rule 7—2506.19(17A).
- e. Rules 7—2506.21(17A) and 7—2506.24(17A).
- f. Rule 7—2506.28(17A).
- g. Rule 701—2507.7(17A) and 701—subrule 2507.8(6).
- h. 701—subrule 2507.8(1).

- i. Rule 701—2507.9(17A).
- j. 701—subrules 2507.11(1) through 2507.11(3).
- k. Rule 701—2507.13(17A,421).
- l. Rule 701—2507.14(17A).
- m. Rule 701—2507.15(17A).

103.16(3) Presiding officer. The director shall be the presiding officer in a contested case under this rule. The director may request that an administrative law judge assist and advise the director with any matters related to the contested case proceedings, including but not limited to ruling on any prehearing matters, presiding at the contested case hearing, and issuing orders and rulings.

103.16(4) Contents of the appeal. The appeal shall contain the following in separate numbered paragraphs:

- a. A statement of the department action giving rise to the appeal.
- b. The date of the department action giving rise to the appeal.
- c. Each error alleged to have been committed, listed as a separate paragraph. For each error listed, an explanation of the error and all relevant facts related to the error shall be provided.
- d. Reference to the particular statutes, rules, or agreement terms, if known.
- e. References to and copies of any documents or other evidence relevant to the appeal.
- f. Any other matters deemed relevant to the appeal.
- g. A statement setting forth the relief sought.
- h. The signature, mailing address, and telephone number of the person or that person's representative.

103.16(5) Burden of proof. The burden of proof is on the party challenging the director's intent to remove a board member.

This rule is intended to implement Iowa Code section 441.32(2) "e" and chapter 17A.

701—103.17(441) Prorating hours for assessor continuing education.

103.17(1) Assessors must complete continuing education as required under Iowa Code section 441.8. A person who was appointed to complete an unexpired term shall be certified as eligible for reappointment if the person completes the required credits determined as follows:

$$\frac{\text{Number of months of unexpired term filled}}{72} \times 150$$

EXAMPLE: If a person were appointed to fill the last 24 months of an unexpired term, the credit necessary for certification would be 50 hours determined as follows:

$$\frac{24}{72} \times 150 = 50 \text{ hours}$$

103.17(2) If the person appointed to complete an unexpired term is an assessor, the assessor may carry forward any credit hours received in the previous position in excess of the number that would be necessary to be considered current in that position.

EXAMPLE: If the assessor had completed four years of a six-year term and had completed 120 hours of continuing education credit, the assessor could carry forward to the new assessment jurisdiction 20 hours of credit (120 - (4/6 × 150)).

103.17(3) In situations in which the required number of hours of credit must be prorated, at least 60 percent of the credits earned must be tested credit.

EXAMPLE: If a person must earn 31 hours of credit for certification during a 15-month period, at least 19 of the hours must be tested credit (31 × .60 = 18.6 = 19). Partial credit hours shall be rounded to the nearest whole number.

This rule is intended to implement Iowa Code section 441.8.

701—103.18(441) Assessor education advisory committee.

103.18(1) *Establishment.* Iowa Code section 441.8 establishes a program of continuing education to be developed and administered by the director. To administer the program, the director has established an assessor education advisory committee, hereinafter referred to as the committee.

103.18(2) *General operation.* The chairperson of the committee shall be the director or a designee. The director shall appoint to the committee a representative of the local government services division of the department and two assessor representatives. The assessor representatives shall serve four-year staggered terms. The committee will meet at least once each year.

103.18(3) *Purpose.* The committee is established to assist the director in developing and administering a program of continuing education for Iowa assessors and deputy assessors. The program will emphasize assessment and appraisal procedures, assessment laws, rights and responsibilities of taxpayers and property owners related to the assessment of property for taxation; duties of assessors and deputy assessors; and other matters related to the positions of assessor and deputy assessor. The director, with the assistance of the committee, will designate the courses to be offered in the program, the content of the courses, and the number of hours of classroom instruction for each course. An evaluation of the program will be conducted at least annually with any necessary changes made.

103.18(4) *Department certification.* The department shall certify those assessors and deputy assessors who have received sufficient credit to be eligible for reappointment to their present position.

This rule is intended to implement Iowa Code section 441.8.

701—103.19(441) Continuing education program for assessors. The department, with the assistance of the committee, shall recertify courses at least every six years. At the request of the department, the organization conducting a course shall provide the department with copies of course evaluation forms completed by students.

103.19(1) Upon registration for an approved course, it is the responsibility of the assessor or deputy assessor to request that notification of attendance and test score be forwarded by the appropriate organization(s) to the director justifying certification.

103.19(2) After completing a course, it is the responsibility of the assessor or deputy assessor to request credit for the course by completing an application provided by the department (Form 51-001 “Application for Course Credit”). Certification to the conference boards by the director shall be only that the incumbent has met the requirements of the continuing education program and is eligible for reappointment.

This rule is intended to implement Iowa Code section 441.8.

701—103.20(441) Continuing education courses.

103.20(1) Courses in the continuing education program may be taken for tested credit or nontested credit.

a. To receive tested credit for a course, an assessor or deputy assessor must attend each session of the course and attain a grade of at least 70 percent on an examination given at the conclusion of the course.

b. To receive nontested credit for a course, an assessor or deputy assessor must attend each session of the course.

103.20(2) Credit will be given for each course equal to the number of hours of classroom instruction contained in the course.

103.20(3) A course may be taken for credit only once during the assessor’s or deputy assessor’s current term of office. A person cannot receive both tested credit and nontested credit for the same course unless specifically designated by the director.

103.20(4) At the discretion of the director, up to 30 hours of tested credit may be granted for the completion of a narrative appraisal meeting the satisfactory criteria established by a professional appraisal society designated by the director. Only one narrative appraisal may be approved for credit

during an assessor's or deputy assessor's current term of office. A term of office for purposes of these rules is six years.

This rule is intended to implement Iowa Code section 441.8.

701—103.21(421,441) Courses offered by the department.

103.21(1) *Class size.* The director may determine the maximum number of students for a particular class. Applications to take a course shall be accepted in the order in which they are received by the department. However, persons who are not currently serving as assessors or deputy assessors shall not be admitted to a course ahead of persons serving as assessors or deputy assessors, regardless of the date on which the applications of the persons who are not currently serving as assessors or deputy assessors were received.

103.21(2) *Examinations during the course.* Examination questions and answers shall not be made available to persons other than employees of the department authorized by the director to have access to such information. Persons who take the examination shall not discuss with anyone the specific questions contained in the examination. This shall not restrict persons who have taken a course examination from discussing the general subject matter of the examination.

103.21(3) *Materials and supplies.* During the examination, students may be permitted to use their own calculators, pencils, and two pieces of scratch paper. Students shall not be permitted to bring any other materials into the examination room.

103.21(4) *Violations.* Any person who intentionally violates any of the provisions of this rule, or is found to have cheated on the examination, shall be subject to the penalties specified in this subrule.

a. If an infraction occurs and is detected and confirmed during the examination, the examination of the person committing the infraction shall be confiscated by the instructor and shall not be scored.

b. If the infraction is detected and confirmed after the examination of the person committing the infraction has been scored, the score resulting from that examination shall be reduced to a failing grade and the director shall notify the assessor education advisory committee of the action taken.

c. If the infraction is detected and confirmed during the course, the instructor shall expel the student from the classroom, and the student shall not be permitted to take the examination for the course.

103.21(5) *Instructors.* Course instructors shall inform all students of the provisions of subrules 103.21(2) and 103.21(3). The instructors shall have the authority to enforce these rules in accordance with subrule 103.21(4).

103.21(6) *Retaking examination.* A person who receives a failing score on the examination for a course may retake the examination by submitting a request to the director within ten days of the date the director notifies the person of the examination score. The examination shall be retaken within 30 days of the date the original examination was taken. A person who retakes an examination cannot again take that particular course for credit until at least 30 days have passed from the date the examination was retaken. A special examination may be taken only once for a particular course, regardless of the number of times a student takes the course. A special examination shall be given only if the student took and failed the examination given at the end of a course taken for credit.

103.21(7) *Review of examination.* Persons who have taken a course examination may review their examinations within 60 days after the date the examination has been administered. The review shall consist only of examining the person's own answer sheet and the question book. Persons reviewing their examinations shall not be permitted to take notes or otherwise transcribe information during this review, nor shall they have access to the answers to questions contained in the examination. Persons who review their examinations shall not be eligible to take the same examination for a period of at least 30 days following the date of the review of the examination.

103.21(8) *Length of examination.* The director shall determine the appropriate amount of time in which persons may take each examination. Any person who arrives at the examination site after the examination has begun shall not be permitted to complete the examination after the time scheduled for completion.

This rule is intended to implement Iowa Code section 441.8.

701—103.22(441) Confidentiality. Examinations shall be held confidential by the members of the assessor education advisory committee and by persons designated by the director to have access to the examinations. Persons given access to the examinations are those persons administering the examinations, the instructors of the course for which the examinations are given and those persons entrusted with the storage and retention of examinations by the director.

This rule is intended to implement Iowa Code section 441.8.

701—103.23(441) Type of credit. A course, seminar, workshop, or symposium for which an examination is given may be taken for tested credit or nontested credit at the discretion of the assessor or deputy assessor. However, a course cannot be taken twice—once for tested credit and again for nontested credit—unless specific approval is granted by the department. At the discretion of the department, up to 30 hours of tested credit may be given for a narrative appraisal approved by a professional organization. In order to receive credit for a narrative appraisal, an assessor or deputy assessor is required to provide a letter from the professional organization stating the date the appraisal was approved.

This rule is intended to implement Iowa Code section 441.8.

701—103.24(441) Retaking examination. If an assessor or deputy assessor successfully retakes an examination for a course for which nontested credit previously had been granted, the credit will be changed to tested credit upon receipt by the director of evidence of passing the examination.

This rule is intended to implement Iowa Code section 441.8.

701—103.25(441) Instructor credit. An assessor or deputy assessor who serves as an instructor for a course approved by the department for continuing education may receive nontested credit for the number of hours of classroom instruction. The credit shall be granted only once for each course and cannot be granted for a course for which the instructor previously received credit as a student.

This rule is intended to implement Iowa Code section 441.8.

701—103.26(441) Conference board and assessor notification. Upon receiving credit for the required number of hours of tested and nontested credit, an assessor or deputy assessor should request that the department notify the appropriate conference board or assessor that the continuing education requirements have been satisfied to ensure timely notification.

This rule is intended to implement Iowa Code section 441.8.

701—103.27(441) Petitioning to add, delete or modify courses.

103.27(1) Any person or group may petition to add, delete or modify all or part of the program by submitting a written request for the committee's consideration. An organization or person desiring accreditation of a course shall apply for accreditation at least 60 days in advance of the commencement of the course on an application provided by the director (Form 51-002 "Application for Course Certification"). The application shall state the following:

- a. Date(s) of the course.
- b. Subjects offered.
- c. Total hours of instruction.
- d. Names and qualifications of the instructor, discussion leader, or lecturer.
- e. A statement of the objectives of the course and how the objectives will be attained.
- f. An outline of the course content.
- g. A copy of the final examination.
- h. Any other pertinent information.

103.27(2) A continuing education course will qualify only if:

a. An outline of the course content and a description or copy of the final examination are prepared and filed with the director. In addition, any course changes are required to be filed with the director.

b. The course is at least one hour (60-minute period) in length.

c. The course is conducted by a qualified instructor, discussion leader, or lecturer. A qualified instructor, discussion leader, or lecturer is any individual whose background, training, education or experience makes it appropriate for that person to lead a discussion on the subject matter of the particular course.

d. The department approves the course.

This rule is intended to implement Iowa Code section 441.8.

701—103.28(441) Course participation. It is the responsibility of individual assessors or deputy assessors to comply with the enrollment provisions of respective courses designated and established by the committee. Certificates of attendance must be sent to the department and the student by the course instructor.

This rule is intended to implement Iowa Code section 441.8.

701—103.29(441) Retaking a course. If an assessor or deputy assessor fails a course by receiving a grade of less than 70 percent on the final examination or does not meet attendance requirements established by the director, the course may be retaken. Once a person has passed a course and received credit for the course, no further credit can be received by taking the course again, except for those courses so designated by the director. However, if an assessor or deputy assessor wishes to retake a course as a refresher for the materials contained in the course, the assessor or deputy assessor may do so, though no final examination need be taken. If a course is applied for by a person already having received credit, that person will only be allowed in the course if space is available after consideration is first given to persons seeking credit for certification in the course.

This rule is intended to implement Iowa Code section 441.8.

701—103.30(441) Grievance and appeal procedures. Prior to appealing to district court, any aggrieved person may petition the director in writing to reconsider an action. In addition, the director will consider grievances that have been filed based on any area in which the director has jurisdiction. A petition or grievance must be filed with the director within 30 days of the decision or action leading to the grievance. The petition must state the reasons for reconsideration of the director's action, and a grievance must contain the facts leading to the grievance and a statement showing the director has jurisdiction. The director shall appoint a grievance committee comprised of three members of the assessor education advisory committee to review petitions and grievances, meet with the affected parties if necessary, and recommend in writing to the director a proposed resolution of the matter. The director will consider the recommendation of the grievance committee at its next meeting and inform the affected parties of the decision in writing within ten days. The date of the written reply by the director shall constitute final agency action for purposes of appeal.

This rule is intended to implement Iowa Code section 441.8.

ITEM 2. Rescind and reserve **701—Chapter 111.**

ITEM 3. Rescind and reserve **701—Chapter 112.**

ITEM 4. Rescind and reserve **701—Chapter 113.**

ITEM 5. Rescind and reserve **701—Chapter 114.**