

441.1 Office of assessor created.

1. In every county in the state of Iowa the office of assessor is hereby created.

2. A city having a population of ten thousand or more, according to the latest federal census, may by ordinance provide for the selection of a city assessor and for the assessment of property in the city under the provisions of [this chapter](#). A city desiring to provide for assessment under the provisions of [this chapter](#) shall, not less than sixty days before the expiration of the term of the assessor in office, notify the taxing bodies affected and proceed to establish a conference board, examining board, and board of review and select an assessor, all as provided in [this chapter](#). A city desiring to abolish the office of city assessor shall repeal the ordinance establishing the office of city assessor, notify the county conference board and the affected taxing districts, provide for the transfer of appropriate records and other matters, and provide for the abolition of the respective boards and the termination of the terms of office of the assessor and members of the respective boards. The abolition of the city assessor's office shall take effect on July 1 following notification of the abolition unless otherwise agreed to by the affected conference boards. If notification of the proposed abolition is made after January 1, sufficient funds shall be transferred from the city assessor's budget to fund the additional responsibilities transferred to the county assessor for the next fiscal year.

3. *a.* The conference boards of two or more counties may enter into an agreement under [chapter 28E](#) to share the services of an assessor, chief deputy assessor, and professional and clerical assistants for the assessor. The agreement shall be written and entered into the board's respective minutes. The assessor shall be appointed under [section 441.6](#) in all of the counties the assessor will serve as provided in the written agreement. The assessor shall serve for a term as provided in [section 441.8](#).

b. The written agreement shall provide for the determination of the cost of the shared assessor and staff and the manner of allocation of the cost to each county for inclusion in the respective budgets. The written agreement shall designate one conference board to make payments for salaries and other costs of the shared assessor and staff. The conference board shall be reimbursed by the other conference boards in accordance with the agreement. The written agreement may provide for the methods of abolishing the shared assessor agreement and the procedure to resolve a tie vote in any action taken by the conference boards.

c. Unless the context otherwise requires, an assessor serving multiple counties under [this subsection](#) shall have all of the same powers and duties, and be subject to the same restrictions, as a county assessor as set forth in [this chapter](#) and as otherwise provided by law. However, an assessor serving multiple counties as provided in [this subsection](#) shall not be considered to be in violation of [section 441.17, subsection 1](#), by serving the multiple counties that have agreed to share the assessor.

d. The provisions of [chapter 28E](#) are applicable to [this subsection](#).

[C50, 54, 58, §405A.1, 441.1; C62, 66, 71, 73, 75, §441.1, 441.51; C77, 79, 81, §441.1]

97 Acts, ch 22, §1; 2022 Acts, ch 1010, §1; 2022 Acts, ch 1153, §12

Section amended