

CHAPTER 72  
EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS  
[Prior to 12/17/86, Revenue Department[730]]

**701—72.1(441) Application for examination.**

**72.1(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 72.3(2), and such other information as the director may deem pertinent. Applications must be received by the department at least three days prior to the date of the examination. Applications filed after February 9, 1976, shall be considered public records pursuant to Iowa Code chapter 22 (*City of Dubuque v. Telegraph Herald, Inc.*, 297 N.W.2d 523 (Iowa 1980); 1982 O.A.G. 3).

**72.1(2)** Upon receipt of a properly filed application, the department shall issue to the applicant a card granting the applicant admission to the examination. No applicant shall be admitted to the examination without presenting the admission card to the examination monitor.

**72.1(3)** Whenever there occurs a vacancy in the office of assessor, the director shall, upon the written request of the examining board or conference board, forward to the board a copy of any applications requested by either board. When a vacancy occurs in the office of deputy assessor, the director shall, upon the written request of the assessor, forward to the assessor a copy of any applications requested by the assessor.

This rule is intended to implement Iowa Code section 441.5.  
[ARC 3838C, IAB 6/6/18, effective 7/11/18]

**701—72.2(441) Examinations.**

**72.2(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, nor shall they reveal any specific examination question to another person. This shall not restrict persons who have taken the examination from discussing the general subject matter of the examination.

**72.2(2)** *Materials and supplies.* All examination materials shall be furnished by the department and must be returned to the monitor prior to the applicants' leaving the examination room site. During the examination, applicants may be permitted to use their own slide rules or electronic calculators as long as their use does not disturb other applicants. Applicants shall not be permitted to bring any other materials into the examination room, nor shall they be permitted to take any materials from the examination room except their own slide rules or electronic calculators.

**72.2(3)** *Personal conduct during examination.* To preserve the integrity of the examinations and the assessing profession, each person taking an examination shall exhibit behavior which is not disruptive to other applicants and no person shall cheat or attempt to cheat on an examination in any manner.

**72.2(4)** *Monitors.* The director shall, prior to the examination, provide all applicants with a copy of subrules 72.2(1), 72.2(2), and 72.2(3). Examination monitors shall have the authority to enforce these rules in accordance with subrule 72.2(5).

**72.2(5)** *Violations.* Any person who intentionally violates any of the provisions of subrule 72.2(1), 72.2(2), or 72.2(3) shall be subject to the penalties specified in this subrule. If an infraction of subrule 72.2(1), 72.2(2), or 72.2(3) occurs and is detected and confirmed during the examination, the examination of the person committing the infraction shall be confiscated by the monitor and shall not be scored. 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, if necessary, the list of candidates eligible for the position of city or county assessor or deputy assessor shall be adjusted accordingly.

**72.2(6)** *Review of examination.* Rescinded IAB 9/13/17, effective 10/18/17.

**72.2(7) Assessor examination scores.** The scores of persons who take the assessor or deputy assessor examination shall be considered public records pursuant to Iowa Code chapter 22.

**72.2(8)** Rescinded effective April 3, 1985.

**72.2(9) Length of examination.** The director shall determine the appropriate amount of time in which persons may take the 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 its completion.

**72.2(10) Retaking examination.** A person who takes the examination for the position of city or county assessor shall not be eligible to take the examination again for a period of at least 30 days following the date the examination was taken, subject also to the restrictions contained in subrule 72.2(5).

**72.2(11) Frequency of examination.** At the discretion of the director, statewide examinations for the positions of assessor or deputy assessor may be held more than twice a year in Des Moines.

**72.2(12) Make-up examination prohibited.** Special make-up examinations shall not be held for persons who applied to take the examination for the position of assessor or deputy assessor but who did not for any reason appear at the scheduled examination site.

This rule is intended to implement Iowa Code section 441.5.

[ARC 7726B, IAB 4/22/09, effective 5/27/09; ARC 3313C, IAB 9/13/17, effective 10/18/17]

**701—72.3(441) Eligibility requirements to take the examination.**

**72.3(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.

**72.3(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 within the time frame defined in paragraph 72.3(2) “b”;

(2) Successful completion of a department-approved course on general appraisal and assessment practice in addition to a department-approved course on Iowa laws. Both courses must be successfully completed within the time frame defined in paragraph 72.3(2) “b”; 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 within the time frame defined in paragraph 72.3(2) “b” if the appraisal designation is not already specific to Iowa.

*b.* All required coursework must be completed within five years prior to the date of the examination.

*c.* For the purposes of this subrule, “successful completion” shall mean 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 official website.

This rule is intended to implement Iowa Code section 441.5.

[ARC 3838C, IAB 6/6/18, effective 7/11/18]

**701—72.4(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—72.5(441) Regular certification.**

**72.5(1)** To obtain regular certification, a person must pass the examination and (a) possess two years’ 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.

**72.5(2)** If subsequent to passing the examination a person who has not received a provisional appointment as assessor attains two years' appraisal-related experience, the person must again pass the examination to obtain regular certification.

**72.5(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 though more than two years may have expired since certification was last granted.

**72.5(4)** A regular certificate may at any time be renewed if the person possessing such a certificate passes the assessor examination. A regular certificate so renewed shall remain valid for a period of two years from the date certification was last granted, except as provided in subrule 72.5(3).

This rule is intended to implement Iowa Code section 441.5.

[ARC 7726B, IAB 4/22/09, effective 5/27/09]

#### **701—72.6(441) Temporary certification.**

**72.6(1)** To obtain temporary certification, a person who does not possess two years' appraisal-related experience must pass the examination for the position of assessor.

**72.6(2)** The temporary certificate of a person who does not receive a provisional appointment as assessor shall expire two years after the date the certification is granted by the director.

**72.6(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 temporary certificate so renewed shall remain valid for a period of two years from the date temporary certification was last granted.

**72.6(4)** The temporary certificate of a person who receives a provisional appointment as assessor shall expire 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.

**72.6(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 the person's 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 appropriate 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.

[ARC 7726B, IAB 4/22/09, effective 5/27/09]

#### **701—72.7(441) Restricted certification.** Rescinded IAB 4/22/09, effective 5/27/09.

#### **701—72.8(441) Deputy assessors—regular certification.**

**72.8(1)** A person who passes the examination for assessor or deputy assessor shall be granted regular deputy assessor certification by the director and shall be eligible for appointment to a deputy assessor position.

**72.8(2)** A deputy assessor regular certificate shall expire two years after the most recent date certification is granted, except as provided in subrule 72.8(3).

**72.8(3)** The deputy assessor regular certificate of a person who is appointed deputy assessor shall remain valid until the person's resignation or removal from the position of deputy assessor, or until the death, resignation, or removal of the assessor who appointed the person as deputy assessor. However, in the event of the death, resignation, or removal of the assessor, the deputy assessor certificate of the chief deputy shall remain valid until a new assessor is appointed. Nothing contained in this rule shall be construed to relieve a deputy assessor holding a restricted certificate of the continuing education requirements for the retention of the deputy assessor's position as provided in Iowa Code section 441.8.

**72.8(4)** A deputy assessor regular certificate may at any time be renewed if the person possessing such a certificate passes the assessor or deputy assessor examination. A deputy assessor certificate so

renewed shall remain valid for a period of two years from the date certification was last granted, except as provided in subrule 72.8(3).

This rule is intended to implement Iowa Code section 441.5.  
[ARC 7726B, IAB 4/22/09, effective 5/27/09]

**701—72.9(441) Deputy assessors—restricted certification.** Rescinded IAB 4/22/09, effective 5/27/09.

**701—72.10(441) Appointment of deputy assessors.**

**72.10(1)** The appointments of deputy assessors holding regular certificates shall expire upon the death, resignation, or removal of the assessor, except that the appointment of the chief deputy assessor shall not expire until the appointment of a new assessor, nor shall the restricted certificate of a deputy assessor expire at that time.

**72.10(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 director 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.

This rule is intended to implement Iowa Code sections 441.5, 441.10 and 441.11.  
[ARC 7726B, IAB 4/22/09, effective 5/27/09]

**701—72.11(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 costs of traveling to and from the examination site, meals and lodging, if any, for the monitor administering the examination, the costs of preparing and grading the examinations, and the salary of the monitor during the time expended on the examination.

This rule is intended to implement Iowa Code sections 441.5 to 441.7.

**701—72.12(441) Register of eligible candidates.** 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 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.

**701—72.13(441) Course of study for provisional appointees.** 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 of revenue. The course of study shall include the following: (1) attendance of at least one basic assessment school

conducted by the department of revenue; (2) field instruction by appraisal personnel of the department of revenue; (3) the actual appraisal of representative properties in each class of real estate; and (4) attendance at the annual school of instruction sponsored by the department of revenue 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. At three-month intervals following the appointment of the assessor, department of revenue appraisal personnel shall 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 nor more than 90 days before the expiration of the 18-month period, the director of revenue 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. If the assessor satisfactorily completes the course, the assessor shall be granted regular certification. If the assessor does not satisfactorily complete the course, 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.  
[ARC 7726B, IAB 4/22/09, effective 5/27/09]

#### **701—72.14(441) Examining board.**

**72.14(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 which selects a member of the conference board, or the local board of review (1960 O.A.G. 226). 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.

**72.14(2) *Terms of members.*** Members of the examining board shall be 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.

**72.14(3) *Removal of member.*** A member of an examining board may be removed from office only after specific charges have been filed against the member and a public hearing has been held if requested by the member.

**72.14(4) *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.

**72.14(5) *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.

**72.14(6) *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.  
[ARC 7726B, IAB 4/22/09, effective 5/27/09]

#### **701—72.15(441) Appointment of assessor.**

**72.15(1) *Meeting of the conference board.*** 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 regarding the misconduct, nonfeasance, malfeasance, or misfeasance. For purposes of this rule, “misconduct” means the same as defined in Iowa Code section 441.9.

**72.15(2) *Time for action.*** A conference board shall adhere to the time frames specified in Iowa Code section 441.6 in appointing an assessor to fill a vacant position.

**72.15(3) *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 reason or reasons the conference board feels the director of revenue should grant permission to hold the special examination.

**72.15(4) *Confirmation by the director of revenue.***

*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 of revenue. In considering whether to confirm the appointment, the director shall consider any charges or evidence of misconduct, nonfeasance, malfeasance, or misfeasance by the appointee. For purposes of this rule, “misconduct” means the same as defined in Iowa Code section 441.9. Within 30 days of receiving the notice contemplated in subrule 72.15(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—7.37(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.

[ARC 5288C, IAB 11/18/20, effective 12/23/20]

#### **701—72.16(441) Reappointment of assessor.**

**72.16(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 so 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 regarding the misconduct, nonfeasance, malfeasance, or misfeasance. For purposes of this rule, “misconduct” means the same as defined in Iowa Code section 441.9.

**72.16(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.

**72.16(3) *Confirmation by the director of revenue.***

*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 of revenue. 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” means the same as defined in Iowa Code section 441.9. 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—7.37(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 section 441.6 as amended by 2020 Iowa Acts, House File 2641, section 106, and Iowa Code section 441.8.  
[ARC 5288C, IAB 11/18/20, effective 12/23/20]

**701—72.17(441) Removal of assessor.** An assessor may be removed from office for the reasons stated in Iowa Code section 441.9, but only after the charges have been substantiated.

This rule is intended to implement Iowa Code section 441.9.

**701—72.18(421,441) Courses offered by the department of revenue.**

**72.18(1) Class size.** The director may determine the maximum number of students for a particular class in order to maintain a suitable learning environment. Applications to take a course shall be accepted in the order in which they are received by the department. If the number of applications received as of a specific mail delivery results in the receipt of more applications than there are spaces for the class, those applications received in that mail delivery shall be subject to a drawing by lot to determine those which shall be accepted for the class. 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 their applications were received.

**72.18(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, nor shall they reveal any specific examination question to another person. This shall not restrict persons who have taken a course examination from discussing the general subject matter of the examination.

**72.18(3) Materials and supplies.** All examination materials shall be furnished by the department and must be returned to the monitor prior to the students leaving the examination. During the examination, students may be permitted to use their own slide rules or electronic calculators as long as their use does not disturb other students. Students shall not be permitted to bring any other materials into the examination room, nor shall they be permitted to take any materials from the examination room except their own slide rules or electronic calculators.

**72.18(4) Personal conduct during course and examination.** To preserve the integrity of the examinations and the assessing profession, each person taking an examination shall not exhibit behavior which is disruptive to other persons taking the examination, nor shall a person cheat or attempt to cheat on an examination in any manner.

**72.18(5) Violations.** Any person who intentionally violates any of the provisions of subrule 72.18(2), 72.18(3), or 72.18(4) shall be subject to the penalties specified in this subrule. If an infraction of subrule 72.18(2), 72.18(3), or 72.18(4) 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. 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. 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.

**72.18(6) *Instructors.*** Course instructors shall inform all students of the provisions of subrules 72.18(2), 72.18(3), and 72.18(4). The instructors shall have the authority to enforce these rules in accordance with subrule 72.18(5).

**72.18(7) *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 at the office of the department in Des Moines or at the site of any scheduled course examination, and shall be retaken within 30 days of the date the original examination was taken. A person who retakes an examination may not 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.

**72.18(8) *Review of examination.*** Persons who have taken a course examination may, after presenting proper identification, review their examinations in the office of the department's property tax division 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 be permitted to do so only once, and 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 examinations.

**72.18(9) *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.

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