

CHAPTER 111  
ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]  
[Prior to 11/2/22, see Revenue Department[701] Ch 122]

**701—111.1(441) Establishment.** Iowa Code section 441.8 established a program of continuing education to be developed and administered by the director of revenue, hereinafter referred to as the director. To administer the program, the director has established an assessor education advisory committee, hereinafter referred to as the committee.

This rule is intended to implement Iowa Code section 441.8.  
[Editorial change: IAC Supplement 11/2/22]

**701—111.2(441) General operation.** The chairperson of the committee shall be the director. The director shall appoint to the committee a representative of the local government services division of the department of revenue and two assessor representatives. The assessor representatives shall serve four-year staggered terms. To initiate the staggered-term policy, one assessor shall serve through December 31, 2009, and the other assessor shall serve through December 31, 2011. The committee will meet at least once each year.

This rule is intended to implement Iowa Code section 441.8.  
[Editorial change: IAC Supplement 11/2/22; ARC 6958C, IAB 3/22/23, effective 4/26/23]

**701—111.3(441) Location.** Persons may obtain information about the committee and its activities at the Department of Revenue in the Hoover State Office Building, Des Moines, Iowa 50319. Persons wishing to obtain information or make submissions should address their correspondence to that address.

This rule is intended to implement Iowa Code section 441.8.  
[Editorial change: IAC Supplement 11/2/22]

**701—111.4(441) 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.

The director 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.  
[Editorial change: IAC Supplement 11/2/22]

[Filed 5/25/79, Notice 4/18/79—published 6/13/79, effective 7/18/79]

[Filed 9/14/79, Notice 8/8/79—published 10/3/79, effective 11/7/79]

[Filed emergency 8/1/80—published 8/20/80, effective 8/1/80]

[Filed 11/7/80, Notice 10/1/80—published 11/26/80, effective 12/31/80]

[Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]

[Filed 6/22/90, Notice 5/16/90—published 7/11/90, effective 8/15/90]

[Filed 12/19/01, Notice 11/14/01—published 1/9/02, effective 2/13/02]

[Filed 12/30/05, Notice 11/9/05—published 1/18/06, effective 2/22/06]

[Filed 2/8/08, Notice 1/2/08—published 2/27/08, effective 4/2/08]

[Editorial change: IAC Supplement 11/2/22]

[Filed ARC 6958C (Notice ARC 6494C, IAB 9/7/22), IAB 3/22/23, effective 4/26/23]