

Senate Amendment to
House File 524

H-8294

1 Amend House File 524, as passed by the House, as
2 follows:

3 1. By striking page 1, line 22, through page 4,
4 line 1, and inserting:

5 <Sec. _____. Section 441.16, Code Supplement 2011, is
6 amended to read as follows:

7 **441.16 Budget.**

8 1. All expenditures under this chapter shall be
9 paid as ~~hereinafter~~ provided in this section.

10 2. a. Not later than January 1 of each year the
11 assessor, the examining board, and the board of review
12 shall each prepare a proposed budget of all expenses
13 for the ensuing fiscal year. The assessor shall
14 include in the proposed budget the probable expenses
15 for defending assessment appeals. Said budgets shall
16 be combined by the assessor and copies ~~thereof~~ of the
17 budgets forthwith filed by the assessor in triplicate
18 with the chairperson of the conference board.

19 ~~3.~~ b. The combined budgets shall contain an
20 itemized list of the proposed salaries of the assessor
21 and each deputy, the amount required for field
22 personnel and other personnel, their number and their
23 compensation; the estimated amount needed for expenses,
24 printing, mileage, and other expenses necessary to
25 operate the assessor's office, the estimated expenses
26 of the examining board, and the salaries and expenses
27 of the local board of review.

28 ~~4.~~ 3. a. Each fiscal year the chairperson of
29 the conference board shall, by written notice, call
30 a meeting of the conference board to consider the
31 proposed budget and to comply with section 24.9.

32 ~~5.~~ b. At such meeting the conference board shall
33 authorize:

34 ~~a.~~ (1) The number of deputies, field personnel,
35 and other personnel of the assessor's office.

36 ~~b.~~ (2) The salaries and compensation of members of
37 the board of review, the assessor, chief deputy, other
38 deputies, field personnel, and other personnel, and
39 determine the time and manner of payment.

40 ~~c.~~ (3) The miscellaneous expenses of the
41 assessor's office, the board of review, and the
42 examining board, including office equipment, records,
43 supplies, and other required items.

44 ~~d.~~ (4) The estimated expense of assessment
45 appeals. All such expense items shall be included in
46 the budget adopted for the ensuing year.

47 ~~6.~~ 4. All tax levies and expenditures provided for
48 herein shall be subject to the provisions of chapter
49 24 and the conference board is hereby declared to be
50 the certifying board.

1 ~~7.~~ 5. a. Any tax for the maintenance of the
2 office of assessor and other assessment procedure
3 shall be levied only upon the property in the area
4 assessed by ~~said~~ the assessor, and such tax levy
5 shall not exceed ~~forty and one-half sixty-seven~~
6 ~~and one-half~~ cents per thousand dollars of assessed
7 value in ~~the assessing areas where the valuation upon~~
8 ~~which the tax is levied does not exceed ninety-two~~
9 ~~million, six hundred thousand dollars, thirty-three and~~
10 ~~three-fourths cents per thousand dollars of assessed~~
11 ~~value in assessing areas where the valuation upon~~
12 ~~which the tax is levied exceeds ninety-two million,~~
13 ~~six hundred thousand dollars and does not exceed one~~
14 ~~hundred eleven million, one hundred twenty thousand~~
15 ~~dollars, twenty-seven cents per thousand dollars of~~
16 ~~assessed value in assessing areas where the valuation~~
17 ~~upon which the tax is levied exceeds one hundred eleven~~
18 ~~million, one hundred twenty thousand dollars area.~~
19 The county treasurer shall credit the sums received
20 from such levy to a separate fund to be known as the
21 ~~"assessment expense fund"~~ assessment expense fund
22 and from which fund all expenses incurred under this
23 chapter shall be paid. In the case of a county where
24 there is more than one assessor the treasurer shall
25 maintain separate assessment expense funds for each
26 assessor.

27 ~~8.~~ b. The county auditor shall keep a complete
28 record of said funds and shall issue warrants thereon
29 only on requisition of the assessor.

30 ~~9.~~ 6. The assessor shall not issue requisitions
31 so as to increase the total expenditures budgeted for
32 the operation of the assessor's office. However,
33 for purposes of promoting operational efficiency,
34 the assessor shall have authority to transfer funds
35 budgeted for specific items for the operation of
36 the assessor's office from one unexpended balance
37 to another; such transfer shall not be made so as to
38 increase the total amount budgeted for the operation of
39 the office of assessor, and no funds shall be used to
40 increase the salary of the assessor or the salaries of
41 permanent deputy assessors. The assessor shall issue
42 requisitions for the examining board and for the board
43 of review on order of the chairperson of each board and
44 for costs and expenses incident to assessment appeals,
45 only on order of the city legal department, in the case
46 of cities and of the county attorney in the case of
47 counties.

48 ~~10.~~ 7. Unexpended funds remaining in the
49 assessment expense fund at the end of a year shall be
50 carried forward into the next year.>

1 2. By renumbering as necessary.