

FEB 1 1972

HOUSE FILE 1099

~~Place On Calendar~~

Appropriation 2/2/72, Pass per amend. By COMMITTEE ON WAYS AND MEANS
Sen. " 2/17/72 2/2/72 (Committee on Ways and Means)
Pass 2/24 (304)

Passed House, Date 2-15-72 Passed Senate, Date 2-28-72

Vote: Ayes 85 Nays 4 Vote: Ayes 41 Nays 2

Approved March 15, 1972

A BILL FOR

1 An Act providing for an appraisal staff and appraisal manual
2 in the department of revenue.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4
5
6
7

1 Amend the title to House File 1099, line 2, by
2 inserting after the word "revenue" the words ", and
3 to make an appropriation therefor".

Offered from the floor and adopted By CAMP of Clinton
February 15, 1972

13

1 Amend House File 1099, by adding after line 19, page 2, the
2 new section: following
3 "Sec. 3. There is appropriated from the general fund of the
4 for the fiscal year beginning July 1, 1972 and ending June 30,
5 the sum of fifty thousand (50,000) dollars, or so much thereof
6 necessary, to the department of revenue, for salaries of ap-
7 the preparation and publication of an appraisal manual." as may be
praisers and

Filed - Accepted 2-15-72 (456)
February 7, 1972

By COMMITTEE ON APPROPRIATIONS

24

25

1 Section 1. Section four hundred twenty-one point seventeen
2 (421.17), Code 1971, is amended by adding the following new
3 subsection:

4 "To prepare and issue a state appraisal manual which each
5 county and city assessor shall use in assessing and valuing
6 all classes of property in the state. The appraisal manual
7 shall be continuously revised and the manual and revisions
8 shall be issued to the county and city assessors in such form
9 and manner as prescribed by the director."

10 Sec. 2. Chapter four hundred twenty-one (421), Code 1971,
11 is amended by adding the following new section:

12 "The director shall employ professional appraisers to
13 assist county and city assessors in assessing and valuing
14 property required to be assessed and valued by county and
15 city assessors and assist the director in equalizing property
16 values in the state. The department shall, upon request,
17 provide technical assistance to county and city assessors
18 in assessing and valuing property required to be assessed
19 and valued by county and city assessors."

20 EXPLANATION

21 This bill provides that the Director of Revenue shall pre-
22 pare and issue an appraisal manual to all county and city
23 assessors. The manual is to be continuously updated. The
24 use of one manual by all assessors in the state should aid
25 in achieving more uniform values.

26 The bill also provides that the Director of Revenue shall
27 employ an appraisal staff to assist him in appraising property
28 which is presently assessed by the Department of Revenue and
29 to assist in equalizing property values throughout the state.
30 An appraisal staff can also provide technical assistance to
31 local assessors, upon request.

32
33
34
35