

SENATE FILE 1342

By COMMITTEE ON WAYS AND MEANS

FILED MAR 27 1974

*Ways and Means 4/3, Passed 2965 4/24*

Senate File 1342

Stanley, Chairman

Bittle

Dunton

Junker

Krause

Passed Senate, Date 4-1-74 (1105)

Passed House, Date 4-29-74 (2197)

Vote: Ayes 43 Nays 0

Vote: Ayes 91 Nays 0

Approved 5-27-74

*Passed Senate per House amendment  
5-2-74 (1898)*

*Motion to reconsider lost 4/29*

49-0

## A BILL FOR

1 An Act relating to the qualifications of city and county  
2 assessors.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
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1 Section 1. Section four hundred forty-one point one  
2 (441.1), Code 1973, is amended to read as follows:

3 441.1 OFFICE CREATED. In every city in the state of Iowa  
4 having more than one hundred twenty-five thousand population  
5 and in every county in the state of Iowa the office of assessor  
6 is hereby created. A city having a population of ten thou-  
7 sand or more, but not in excess of one hundred twenty-five  
8 thousand, according to the latest federal census, may by ordi-  
9 nance provide for the selection of city assessor and for the  
10 assessment of property in the city under the provisions of  
11 this chapter. A city desiring to provide for assessment under  
12 the provisions of this chapter shall, not less than sixty  
13 days before the expiration of the term of the assessor in  
14 office, notify the taxing bodies affected and proceed to  
15 establish a conference board, examining board, and board of  
16 review and select an assessor, all as provided in this chapter.

17 Sec. 2. Section four hundred forty-one point five (441.5),  
18 Code 1973, is amended by striking the section and inserting  
19 in lieu thereof the following:

20 441.5 EXAMINATION AND CERTIFICATION OF APPLICANTS. For  
21 the purpose of examining and certifying candidates for the  
22 positions of assessor and deputy assessor, the director of  
23 revenue shall prepare and administer a written examination.  
24 The examinations shall be administered twice each year in  
25 the city of Des Moines. Notification of the time, place and  
26 date of the examinations shall be mailed to each city and  
27 county assessor, county auditor and chairman of each city  
28 and county conference board at least thirty days prior to  
29 the date of the examination.

30 These examinations shall be conducted by the director of  
31 revenue in the same manner as other similar examinations,  
32 including secrecy regarding questions prior to the examination  
33 and in accordance with other rules as may be prescribed by  
34 the director of revenue. The examination shall cover the  
35 following and related subjects:

1 1. Laws pertaining to the assessment of property for tax-  
2 ation.

3 2. Laws on tax exemption.

4 3. Assessment of real estate, including fundamental prin-  
5 ciples and practices of real estate appraisal and valuation.

6 4. Assessment of personal property.

7 5. The duties of the assessor.

8 6. Other items related to the position of assessor.

9 Only qualified electors of the state who possess a high  
10 school diploma or its equivalent are eligible to take the  
11 examination. A person desiring to take the examination shall  
12 complete an application prior to the administration of the  
13 examination.

14 The director of revenue shall grade the examination taken  
15 and in so doing, shall add five percentage points to the score  
16 of any resident of the state of Iowa who holds the designation  
17 of Iowa certified assessor or certified assessment evaluator.  
18 The director shall notify, in writing, each applicant of the  
19 score attained by the applicant on the examination. An indi-  
20 vidual who attains a score of seventy percent or greater on  
21 the examination is eligible to be certified by the director  
22 of revenue as a candidate for any assessor position. Any  
23 person who passes the examination and who possesses at least  
24 two years of appraisal related experience as determined by  
25 the director of revenue shall be granted regular certification  
26 and become eligible for appointment to a six-year term as  
27 assessor. Any person who passes the examination but who lacks  
28 such experience shall be granted temporary certification,  
29 and shall be eligible for a provisional appointment as  
30 assessor.

31 Any person possessing temporary certification who receives  
32 a provisional appointment as assessor shall, during the per-  
33 son's first eighteen months in office, be required to complete  
34 a course of study prescribed and administered by the director  
35 of revenue. Upon the successful completion of this course

1 of study, the assessor shall be granted regular certification  
2 and shall be eligible to remain in office for the balance  
3 of his or her six-year term. All expenses incurred in obtain-  
4 ing regular certification shall be defrayed by the assessment  
5 expense fund.

6 Following the administration of an examination, the direc-  
7 tor of revenue shall establish a register containing the names  
8 of all individuals eligible for appointment as assessor.

9 The register shall also indicate whether each eligible  
10 candidate has been granted a regular or a temporary  
11 certificate. All eligible candidates shall remain on the  
12 register for a period of two years following the date  
13 certification is granted by the director.

14 Sec. 3. Section four hundred forty-one point six (441.6),  
15 Code 1973, is amended by striking the section and inserting  
16 in lieu thereof the following:

17 441.6 APPOINTMENT OF ASSESSOR. When a vacancy occurs  
18 in the office of city or county assessor, the examining board  
19 shall request the director of revenue to forward a register  
20 containing the names of all individuals certified to serve  
21 as assessor. The examining board may, at its own expense,  
22 conduct a further examination, either written or oral, of  
23 any person whose name appears on the register, and shall make  
24 written report of the examination and submit the report  
25 together with the names of those individuals certified by  
26 the director of revenue to the conference board within fifteen  
27 days after the receipt of the register from the director of  
28 revenue.

29 Not later than seven days after receipt of the report of  
30 the examining board, the chairman of the conference board  
31 shall by written notice call a meeting of the conference board  
32 to appoint an assessor. The physical condition, general repu-  
33 tation of the applicants, and their fitness for the position  
34 as determined by the examining board shall be taken into con-  
35 sideration in making the appointment. The chairman of the

1 conference board shall give written notice to the director  
2 of revenue of the appointment and its effective date within  
3 ten days of the decision of the board.

4 Sec. 4. Section four hundred forty-one point seven (441.7),  
5 Code 1973, is amended by striking the section and inserting  
6 in lieu thereof the following:

7 441.7 SPECIAL EXAMINATION. If the conference board fails  
8 to appoint an assessor from the list of individuals on the  
9 register, the examining board shall request permission from  
10 the director of revenue to hold an examination in the particu-  
11 lar city or county in which the vacancy has occurred. Permis-  
12 sion may be granted by the director of revenue after consider-  
13 ation of factors such as the availability of candidates in  
14 that particular city or county. The examining board shall  
15 give notice of holding the examination for assessor by posting  
16 a written notice in a conspicuous place in the county court-  
17 house in the case of county assessors or in the city hall  
18 in the case of city assessors, stating that at a specified  
19 date, an examination for the position of assessor will be  
20 held at a specified place. Similar notice shall be given  
21 at the same time by one publication of the notice in three  
22 newspapers of general circulation in the case of a county  
23 assessor, or in case there are not three such newspapers in  
24 a county, then in newspapers which are available, or in one  
25 newspaper of general circulation in the city in the case of  
26 city assessor. The conference board of the city or county  
27 in which a special examination is held shall reimburse the  
28 department of revenue for all expenses incurred in the admin-  
29 istration of the examination, to be paid for by the respective  
30 city or county assessment expense fund. Following the admin-  
31 istration of this special examination, the director of revenue  
32 shall certify to the examining board a new list of candidates  
33 eligible to be appointed as assessor.

34 Sec. 5. Section four hundred forty-one point eight (441.8),  
35 Code 1973, is amended to read as follows:

1 441.8 TERM--FILLING VACANCY. The term of office of an  
2 assessor appointed under this chapter shall be for six years.  
3 Appointments for each succeeding term shall be made in the  
4 same manner as the original appointment except that not less  
5 than ninety days before the expiration of the term of the  
6 assessor the conference board ~~may~~ shall hold a meeting to  
7 determine whether or not it desires to reappoint the incum-  
8 bent assessor to a new term. The conference board shall  
9 have the power to reappoint the incumbent assessor without  
10 re-examination if it sees fit to do so. If the incumbent  
11 assessor is not reappointed as above provided, then not less  
12 than sixty days before the expiration of the term of said  
13 assessor, ~~the-examining-board-shall-held-a-new-examination~~  
14 ~~for-the-position~~ a new assessor shall be selected as provided  
15 in section four hundred forty-one point six (441.6) of the  
16 Code.

17 In the event of the removal, resignation, death, or removal  
18 from the county of the said assessor, the conference board  
19 shall within thirty days at a meeting as provided in section  
20 441.6, select from the ~~list~~ register provided in section 441.5  
21 an assessor to serve out the unexpired term; or in case of  
22 inability to agree upon a selection from this ~~list~~ register,  
23 the new selection shall be made as provided in section ~~441.5~~  
24 four hundred forty-one point six (441.6) of the Code. ~~In~~  
25 ~~case-no-list-is-in-effect, a new one shall be prepared as~~  
26 ~~provided-in-section-441.5.~~ Until the vacancy is filled, the  
27 chief deputy shall act as assessor, and in the event there  
28 be no deputy, in the case of counties the auditor shall act  
29 as assessor and in the case of cities having an assessor the  
30 city clerk shall act as assessor.

31 Sec. 6. Section four hundred forty-one point ten (441.10),  
32 Code 1973, is amended by striking the section and inserting  
33 in lieu thereof the following:

34 441.10 EXAMINATION AND APPOINTMENT OF DEPUTIES. Immedi-  
35 ately after the appointment of the assessor, and at other

1 times as the conference board directs, one or more deputy  
2 assessors may be appointed by the assessor. Appointments  
3 shall be made only from the list of eligible candidates  
4 provided by the director of revenue. The list of eligible  
5 candidates shall contain only the names of those persons who  
6 achieve a score of seventy percent or greater on the  
7 examination administered by the director of revenue.  
8 Examinations for the position of deputy assessor shall be  
9 conducted in the same manner as examinations for the position  
10 of city or county assessor.

11 The assessor may peremptorily suspend or discharge any  
12 deputy assessor under his direction upon written charges for  
13 neglect of duty, disobedience of orders, misconduct, or fail-  
14 ure to properly perform his duties. Within five days after  
15 delivery of written charges to the employee, he may appeal  
16 by written notice to the secretary or chairman of the examining  
17 board. The board shall grant him a hearing within fifteen  
18 days, and a decision by a majority of the examining board  
19 is final. The assessor shall designate one of the deputies  
20 as chief deputy, and the assessor shall assign to each deputy  
21 the duties, responsibilities, and authority as is proper for  
22 the efficient conduct of his office.

23 Sec. 7. Section four hundred forty-one point eleven  
24 (441.11), Code 1973, is amended by striking the section and  
25 inserting in lieu thereof the following:

26 441.11 INCUMBENT ASSESSORS. The director of revenue shall  
27 grant a restricted certificate to any city or county assessor  
28 holding office as of January 1, 1976. An assessor possessing  
29 such a certificate shall be considered eligible to remain  
30 in his or her present position and to be reappointed to that  
31 position as provided in section four hundred forty-one point  
32 eight (441.8) of the Code. To become eligible for another  
33 assessor position, however, an assessor presently holding  
34 office is required to obtain certification as provided for  
35 in section four hundred forty-one point five (441.5) of the

1 Code.

2 Sec. 8. Section four hundred forty-one point fifty-one  
3 (441.51), Code 1973, is repealed.

4 Sec. 9. The effective date of this Act shall be January  
5 1, 1976.

6 EXPLANATION

7 This bill amends the chapter relating to assessors. The  
8 provision for optional assessors is moved from section 441.51  
9 to 441.1. It provides for the examinations to be administered  
10 by the director of revenue, instead of locally, except under  
11 special circumstances, with statutory standards for the exami-  
12 nation and grading. It provides for temporary certification  
13 for persons who pass the examination but have no experience.  
14 Deputy assessors will also be required to pass the examination.  
15 However, incumbent assessors will be granted a restricted  
16 certificate permitting them to remain in their present posi-  
17 tion, but must take the examination in order to obtain another  
18 position as assessor.

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LSB 3266  
jb/cw/1

HOUSE AMENDMENT TO SENATE FILE 1342

- 1 Amend Senate File 1342 as follows:  
2 1. Page 2, line 9, by inserting the word "a" before the  
3 word "city".  
4 2. Page 3, line 2, by inserting the following before the  
5 period: ", with emphasis on market value assessment as  
6 provided in this chapter".  
7 3. Page 3, by striking lines 4 through 6 and inserting in  
8 lieu thereof the following:  
9 3. Assessment of real estate and personal property, in-  
10 cluding market value assessment in accordance with this  
11 chapter and including fundamental principles and practices  
12 of property appraisal and valuation which are consistent with  
13 market value assessment as provided in this chapter.  
14 4. The rights of taxpayers and property owners related  
15 to the assessment of property for taxation.  
16 4. Page 3, line 9, by striking the words "qualified  
17 electors of the state" and inserting in lieu thereof the  
18 words "individuals".  
19 5. Page 3, by striking lines 15 through 17 and inserting  
20 in lieu thereof a period.  
21 6. Page 4, line 9, by inserting the following after the  
22 word "indicate": "the examination score of the individual  
23 and".  
24 7. Page 4, line 20, by striking the words "certified to  
25 serve" and inserting in lieu thereof the words "eligible for

Page 2

- 1 appointment".  
2 8. Page 5, by inserting the following after the period  
3 in line 14:  
4 "The examination shall be conducted by the director of  
5 revenue as provided in section four hundred forty-one point  
6 five (441.5) of the Code, except as otherwise provided in  
7 this section."  
8 9. Page 7, by inserting the following at the end of line  
9 10:  
10 "The applicable provisions of section four hundred forty-  
11 one point five (441.5) of the Code regarding the register of  
12 names shall also apply to the list of eligible candidates  
13 established under the provisions of this section."

Received from the House  
April 30, 1974

*Senate concurred 5/2*

H-2965

1 Amend Senate File 1342 as follows:

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3 the word "city".

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11 this chapter and including fundamental principles and  
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22 6. Page 4, line 9, by inserting the following after  
23 the word "indicate": "the examination score of the  
24 individual and".

25 7. Page 4, line 20, by striking the words "certified  
26 to serve" and inserting in lieu thereof the words  
27 "eligible for appointment".

28 7. Page 5, by inserting the following after the  
29 period in line 14:

30 "The examination shall be conducted by the director  
31 of revenue as provided in section four hundred forty-one  
32 point five (441.5) of the Code, except as otherwise  
33 provided in this section."

34 8. Page 7, by inserting the following at the end of  
35 line 10:

36 "The applicable provisions of section four hundred  
37 forty-one point five (441.5) of the Code regarding the  
38 register of names shall also apply to the list of eligible  
39 candidates established under the provisions of this section."

H-2965 Filed - *adopted 4/29*  
April 23, 1974

By COMMITTEE ON WAYS AND MEANS  
STANLEY of Muscatine, Chairman