

FILED MAR 11 1977

Reprinted 3/77  
SENATE FILE 221

By COMMITTEE ON WAYS AND MEANS  
*Approved 3/10 (p. 24)*

Passed Senate, Date 3-23-77 (p. 726) Passed House, Date \_\_\_\_\_

Vote: Ayes 38 Nays 9 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to the examination, certification, and  
2 appointment of assessors.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
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S. F. 221

1 Section 1. Section four hundred forty-one point six  
2 (441.6), Code 1977, is amended to read as follows:  
3 441.6 APPOINTMENT OF ASSESSOR. When a vacancy occurs  
4 in the office of city or county assessor, the examining board  
5 shall, within seven days of the occurrence of the vacancy,  
6 request the director of revenue to forward a register  
7 containing the names of all individuals eligible for  
8 appointment as assessor. The examining board may, at its  
9 own expense, conduct a further examination, either written  
10 or oral, of any person whose name appears on the register,  
11 and shall make written report of the examination and submit  
12 the report together with the names of those individuals  
13 certified by the director of revenue to the conference board  
14 within fifteen days after the receipt of the register from  
15 the director of revenue.

16 ~~Not later than seven days after~~ Upon receipt of the report  
17 of the examining board, the ~~chairman~~ chairperson of the  
18 conference board shall by written notice call a meeting of  
19 the conference board to appoint an assessor. The meeting  
20 shall be held not later than seven days after the receipt  
21 of the report of the examining board by the conference board.  
22 The physical condition, general reputation of the applicants,  
23 and their fitness for the position as determined by the  
24 examining board shall be taken into consideration in making  
25 the appointment. At the meeting, the conference board shall  
26 appoint an assessor from the register of eligible candidates.  
27 However, if a special examination has not been conducted  
28 previously for the same vacancy, the conference board may  
29 request the director of revenue to hold a special examination  
30 pursuant to section four hundred forty-one point seven (441.7)  
31 of the Code. The ~~chairman~~ chairperson of the conference board  
32 shall give written notice to the director of revenue of the  
33 appointment and its effective date within ten days of the  
34 decision of the board.

35 Sec. 2. Section four hundred forty-one point seven (441.7),

1 Code 1977, is amended to read as follows:

2 441.7 SPECIAL EXAMINATION. If the conference board fails  
3 to appoint an assessor from the list of individuals on the  
4 register, the examining conference board shall request  
5 permission from the director of revenue to hold an a special  
6 examination in the particular city or county in which the  
7 vacancy has occurred. Permission may be granted by the  
8 director of revenue after consideration of factors such as  
9 the availability of candidates in that particular city or  
10 county. The director of revenue shall conduct no more than  
11 one special examination for each vacancy in an assessing  
12 jurisdiction. The examination shall be conducted by the  
13 director of revenue as provided in section 441.5, except as  
14 otherwise provided in this section. 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  
17 courthouse in the case of county assessors or in the city  
18 hall 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  
29 administration of the examination, to be paid for by the  
30 respective city or county assessment expense fund. Following  
31 the administration of this special examination, the director  
32 of revenue shall certify to the examining board a new list  
33 of candidates eligible to be appointed as assessor and the  
34 examining board and conference board shall proceed in  
35 accordance with the provisions of section four hundred forty-

1 one point six (441.6) of the Code.

2 Sec. 3. Section four hundred forty-one point eight (441.8),  
3 Code 1977, is amended to read as follows:

4 441.8 TERM--FILLING VACANCY. The term of office of an  
5 assessor appointed under this chapter shall be for six years.  
6 Appointments for each succeeding term shall be made in the  
7 same manner as the original appointment except that not less  
8 than ninety days before the expiration of the term of the  
9 assessor the conference board shall hold a meeting to determine  
10 whether or not it desires to reappoint the incumbent assessor  
11 to a new term. The conference board shall have the power  
12 to reappoint the incumbent assessor ~~without-re-examination~~  
13 ~~if-it-sees-fit-to-do-so~~ only if the incumbent assessor has  
14 obtained certification as provided for in section four hundred  
15 forty-one point five (441.5) of the Code and is certified  
16 as eligible for appointment at the time of reappointment.

17 If the incumbent assessor is not reappointed as above provided,  
18 then not less than sixty days before the expiration of the  
19 term of said assessor, a new assessor shall be selected as  
20 provided in section 441.6.

21 In the event of the removal, resignation, death, or removal  
22 from the county of the said assessor, the conference board  
23 shall ~~within-thirty-days-at-a-meeting-as-provided-in-section~~  
24 ~~441.6, select from the register provided in section 441.5~~  
25 ~~an assessor to serve out the unexpired term, or in case of~~  
26 ~~inability to agree upon a selection from this register, the~~  
27 ~~new selection shall be made as~~ proceed to fill the vacancy  
28 by appointing an assessor to serve the unexpired term in the  
29 manner provided in section 441.6. Until the vacancy is filled,  
30 the chief deputy shall act as assessor, and in the event there  
31 be no deputy, in the case of counties the auditor shall act  
32 as assessor and in the case of cities having an assessor the  
33 city clerk shall act as assessor.

34 Sec. 4. Section four hundred forty-one point eleven  
35 (441.11), Code 1977, is amended to read as follows:



1 Amend Senate File 221 as follows:

2 1. Page 3, line 16, by inserting after the word  
3 "reappointment" the words "or has satisfactorily  
4 completed the continuing education program provided  
5 for in this section".

6 2. Page 3, by inserting after line 16 the  
7 following: "In lieu of becoming recertified by  
8 examination under section four hundred forty-one point  
9 five (441.5) of the Code, an assessor may qualify  
10 for recertification by participating in a continuing  
11 education program conducted by the department of  
12 revenue. The department shall implement a continuing  
13 education program for assessors which shall be designed  
14 to emphasize assessment procedures used to value  
15 property and the laws of this state, and which shall  
16 be based on the subject matter specified in section  
17 four hundred forty-one point five (441.5), subsection  
18 three (3), of the Code. The director of revenue shall  
19 implement a point system which shall provide that  
20 upon the successful completion of each course, as  
21 demonstrated by attendance at all sessions of said  
22 course and the attaining of a grade of at least seventy  
23 percent on an examination administered at the  
24 conclusion of said course, the assessor shall be  
25 awarded a certain number of points and that upon  
26 receiving a specified number of points during his  
27 or her current term of office, the assessor shall  
28 be certified to his or her conference board as being  
29 eligible for reappointment to his or her present  
30 position. The name of the assessor shall also be  
31 placed on the register of eligible candidates and  
32 the register shall indicate that the assessor is  
33 recertified by participating in the continuing  
34 education program conducted by the department of  
35 revenue and not by reexamination. The recertification  
36 shall be valid for a period of two years from the  
37 date certification is granted by the director. In  
38 developing a continuing education program, the director  
39 of revenue may designate courses which are mandatory  
40 and courses which are discretionary. An assessor  
41 shall not be allowed to obtain credit for a course  
42 which has been offered and which the assessor has  
43 previously satisfactorily completed during his or  
44 her current term of office, except those courses  
45 designated by the director of revenue. The director  
46 of revenue shall adopt rules pursuant to chapter  
47 seventeen A (17A) of the Code to implement the  
48 continuing education program."

S-3195 FILED & ADOPTED (p. 726) BY  
MARCH 22, 1977

LOWELL L. JUNKINS  
C. W. HUTCHINS  
FORREST V. SCHWENGELS

*The Ways and Means 3/24 Amend (2147) to Do Pass 4/18 (p. 1664)*

Senate File 221  
Ways and Means  
Hines, chair  
Harvey  
Rinas  
Wyckoff  
Egenes  
Wells  
Thompson

SENATE FILE 221  
By COMMITTEE ON WAYS AND MEANS

(AS AMENDED AND PASSED BY THE SENATE MARCH 22, 1977)

Passed Senate, Date 5-3-78 (p. 1213) Passed House, Date 4-28-78 (p. 2019)

Vote: Ayes 45 Nays 1 Vote: Ayes 77 Nays 1

Approved 6-22-78  
*Reprinted House for 6518 5-12-78 p. 2594 86-3*

### A BILL FOR

- 1 An Act relating to the examination, certification, and
- 2 appointment of assessors.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

#### SENATE FILE 221

S-5767

- 1 Amend the House amendment, S-5731, to Senate File
- 2 221 as amended, passed and reprinted by the Senate as
- 3 follows:
- 4 1. Page 3, line 34, by striking the words "The
- 5 notice".
- 6 2. Page 3, by striking lines 35 through 37.
- 7 3. Page 3, line 38, by striking the words "on
- 8 the land".

S-5767 FILED & ADOPTED (p. 1212)  
MAY 3, 1978

BY WARREN E. CURTIS  
EDGAR H. HOLDEN  
RICHARD F. DRAKE  
LOWELL L. JUNKINS  
FORREST V. SCHWENGELS

#### SENATE AMENDMENT TO HOUSE AMENDMENT TO SENATE FILE 221

H-6518

- 1 Amend the House amendment S-5731 to Senate File
- 2 221 as amended, passed and reprinted by the Senate
- 3 as follows:
- 4 1. Page 3, line 34, by striking the words "The
- 5 notice".
- 6 2. Page 3, by striking lines 35 through 37.
- 7 3. Page 3, line 38, by striking the words "on
- 8 the land".

H-6518 FILED  
RECEIVED FROM SENATE  
MAY 4, 1978

*House concurred 5/12 (p. 2594)*

6386 >  
6380  
6383

1 Section 1. Section four hundred forty-one point six  
2 (441.6), Code 1977, is amended to read as follows:  
3 441.6 APPOINTMENT OF ASSESSOR. When a vacancy occurs  
4 in the office of city or county assessor, the examining board  
5 shall, within seven days of the occurrence of the vacancy,  
6 request the director of revenue to forward a register  
7 containing the names of all individuals eligible for  
8 appointment as assessor. The examining board may, at its  
9 own expense, conduct a further examination, either written  
10 or oral, of any person whose name appears on the register,  
11 and shall make written report of the examination and submit  
12 the report together with the names of those individuals  
13 certified by the director of revenue to the conference board  
14 within fifteen days after the receipt of the register from  
15 the director of revenue.

16 ~~Not later than seven days after~~ Upon receipt of the report  
17 of the examining board, the ~~chairman~~ chairperson of the  
18 conference board shall by written notice call a meeting of  
19 the conference board to appoint an assessor. The meeting  
20 shall be held not later than seven days after the receipt  
21 of the report of the examining board by the conference board.  
22 The physical condition, general reputation of the applicants,  
23 and their fitness for the position as determined by the  
24 examining board shall be taken into consideration in making  
25 the appointment. At the meeting, the conference board shall  
26 appoint an assessor from the register of eligible candidates.  
27 However, if a special examination has not been conducted  
28 previously for the same vacancy, the conference board may  
29 request the director of revenue to hold a special examination  
30 pursuant to section four hundred forty-one point seven (441.7)  
31 of the Code. The ~~chairman~~ chairperson of the conference board  
32 shall give written notice to the director of revenue of the  
33 appointment and its effective date within ten days of the  
34 decision of the board.

35 Sec. 2. Section four hundred forty-one point seven (441.7),

1 Code 1977, is amended to read as follows:  
2 441.7 SPECIAL EXAMINATION. If the conference board fails  
3 to appoint an assessor from the list of individuals on the  
4 register, the examining conference board shall request  
5 permission from the director of revenue to hold an a special  
6 examination in the particular city or county in which the  
7 vacancy has occurred. Permission may be granted by the  
8 director of revenue after consideration of factors such as  
9 the availability of candidates in that particular city or  
10 county. The director of revenue shall conduct no more than  
11 one special examination for each vacancy in an assessing  
12 jurisdiction. The examination shall be conducted by the  
13 director of revenue as provided in section 441.5, except as  
14 otherwise provided in this section. 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  
17 courthouse in the case of county assessors or in the city  
18 hall 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  
29 administration of the examination, to be paid for by the  
30 respective city or county assessment expense fund. Following  
31 the administration of this special examination, the director  
32 of revenue shall certify to the examining board a new list  
33 of candidates eligible to be appointed as assessor and the  
34 examining board and conference board shall proceed in  
35 accordance with the provisions of section four hundred forty-

1 one point six (441.6) of the Code.

2 Sec. 3. Section four hundred forty-one point eight (441.8),  
3 Code 1977, is amended to read as follows:

4 441.8 TERM--FILLING VACANCY. The term of office of an  
5 assessor appointed under this chapter shall be for six years.  
6 Appointments for each succeeding term shall be made in the  
7 same manner as the original appointment except that not less  
8 than ninety days before the expiration of the term of the  
9 assessor the conference board shall hold a meeting to determine  
10 whether or not it desires to reappoint the incumbent assessor  
11 to a new term. The conference board shall have the power  
12 to reappoint the incumbent assessor ~~without-re-examination~~  
13 ~~if-it-sees-fit-to-do-so~~ only if the incumbent assessor has  
14 obtained certification as provided for in section four hundred  
15 forty-one point five (441.5) of the Code and is certified  
16 as eligible for appointment at the time of reappointment or  
17 has satisfactorily completed the continuing education program  
18 provided for in this section. In lieu of becoming recertified  
19 by examination under section four hundred forty-one point  
20 five (441.5) of the Code, an assessor may qualify for  
21 recertification by participating in a continuing education  
22 program conducted by the department of revenue. The department  
23 shall implement a continuing education program for assessors  
24 which shall be designed to emphasize assessment procedures  
25 used to value property and the laws of this state, and which  
26 shall be based on the subject matter specified in section  
27 four hundred forty-one point five (441.5), subsection three  
28 (3), of the Code. The director of revenue shall implement  
29 a point system which shall provide that upon the successful  
30 completion of each course, as demonstrated by attendance at  
31 all sessions of said course and the attaining of a grade of  
32 at least seventy percent on an examination administered at  
33 the conclusion of said course, the assessor shall be awarded  
34 a certain number of points and that upon receiving a specified  
35 number of points during his or her current term of office,

1 the assessor shall be certified to his or her conference board  
2 as being eligible for reappointment to his or her present  
3 position. The name of the assessor shall also be placed on  
4 the register of eligible candidates and the register shall  
5 indicate that the assessor is recertified by participating  
6 in the continuing education program conducted by the department  
7 of revenue and not by reexamination. The recertification  
8 shall be valid for a period of two years from the date  
9 certification is granted by the director. In developing a  
10 continuing education program, the director of revenue may  
11 designate courses which are mandatory and courses which are  
12 discretionary. An assessor shall not be allowed to obtain  
13 credit for a course which has been offered and which the  
14 assessor has previously satisfactorily completed during his  
15 or her current term of office, except those courses designated  
16 by the director of revenue. The director of revenue shall  
17 adopt rules pursuant to chapter seventeen A (17A) of the Code  
18 to implement the continuing education program. If the incumbent  
19 assessor is not reappointed as above provided, then not less  
20 than sixty days before the expiration of the term of said  
21 assessor, a new assessor shall be selected as provided in  
22 section 441.6.

23 In the event of the removal, resignation, death, or removal  
24 from the county of the said assessor, the conference board  
25 shall ~~within-thirty-days-at-a-meeting-as-provided-in-section~~  
26 ~~441.67-select-from-the-register-provided-in-section-441.5~~  
27 ~~an-assessor-to-serve-out-the-unexpired-term, or in case of~~  
28 ~~inability-to-agree-upon-a-selection-from-this-register, the~~  
29 ~~new-selection-shall-be-made-as~~ proceed to fill the vacancy  
30 by appointing an assessor to serve the unexpired term in the  
31 manner provided in section 441.6. Until the vacancy is filled,  
32 the chief deputy shall act as assessor, and in the event there  
33 be no deputy, in the case of counties the auditor shall act  
34 as assessor and in the case of cities having an assessor the  
35 city clerk shall act as assessor.



S-5731

1 Amend Senate File 221, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 3, by striking lines 2 through 35 and  
4 inserting in lieu thereof the following:

5 "Sec. \_\_\_\_\_. Section four hundred forty-one point  
6 eight (441.8), Code 1977, is amended by striking the  
7 section and inserting in lieu thereof the following:  
8 441.8 TERM--FILLING VACANCY. The term of office  
9 of an assessor appointed under this chapter shall  
10 be for six years. Appointments for each succeeding  
11 term shall be made in the same manner as the original  
12 appointment except that not less than ninety days  
13 before the expiration of the term of the assessor  
14 the conference board shall hold a meeting to determine  
15 whether or not it desires to reappoint the incumbent  
16 assessor to a new term.

17 Effective January 1, 1980, the conference board  
18 shall have the power to reappoint the incumbent  
19 assessor only if the incumbent assessor has  
20 satisfactorily completed the continuing education  
21 program provided for in this section.

22 The commission established by this section shall  
23 develop and administer a program of continuing  
24 education which shall emphasize assessment and  
25 appraisal procedures, and the assessment laws of this  
26 state, and which shall include the subject matter  
27 specified in section four hundred forty-one point  
28 five (441.5) of the Code.

29 There is created a commission consisting of the  
30 director of revenue, two Iowa assessors appointed  
31 by the executive board of the Iowa state association  
32 of assessors, and one member appointed by the state  
33 board of tax review, and three lay persons appointed  
34 by the governor to four year terms subject to the  
35 approval of two-thirds of the members of the senate.  
36 A majority of the members of the board shall constitute  
37 a quorum. The lay persons appointed to the commission  
38 who are not public employees shall be paid a forty  
39 dollar per diem and shall be reimbursed for actual  
40 and necessary expenses incurred while on official  
41 commission business. All compensation and  
42 reimbursements shall be paid by the department of  
43 revenue from the appropriation made to it for the  
44 fiscal year in which the claim for per diem or expenses  
45 is made.

46 The commission shall establish or designate the  
47 courses to be offered as part of the continuing  
48 education program, the content of said courses, and  
49 the number of hours of classroom instruction for each  
50 course. At least once each year the commission shall

1 meet to evaluate the continuing education program  
2 and make necessary changes in the program.

3     Upon the successful completion of each course  
4 contained in the program of continuing education,  
5 as demonstrated by attendance at sessions of the  
6 course and attaining a grade of at least seventy  
7 percent on an examination administered at the  
8 conclusion of the course, the assessor shall receive  
9 credit equal to the number of hours of classroom  
10 instruction contained in said course. An assessor  
11 shall not be allowed to obtain credit for a course  
12 for which the assessor has previously received credit  
13 during his or her current term of office except for  
14 those courses designated by the commission. The  
15 examinations shall be confidential to the commission  
16 and persons designated by the commission to have  
17 access to said examinations.

18     Upon receiving credit equal to two hundred forty  
19 hours of classroom instruction during the assessor's  
20 current term of office, the commission shall certify  
21 to the assessor's conference board that said assessor  
22 is eligible to be reappointed to his or her present  
23 position. For assessors whose present terms of office  
24 expire before six years from the effective date of  
25 this Act, or who are appointed to complete an unexpired  
26 term, the number of credits required to be certified  
27 as eligible for reappointment shall be prorated  
28 according to the amount of time remaining in the  
29 present term of said assessor.

30     Within each six-year period following January 1,  
31 1980 or the appointment of a deputy assessor appointed  
32 after the effective date of this Act, said deputy  
33 assessor shall comply with the provisions of this  
34 section except that upon the successful completion  
35 of one hundred fifty hours of classroom instruction  
36 said deputy assessor shall be certified by the  
37 commission as being eligible to remain in his or her  
38 present position. In the event a deputy assessor  
39 fails to comply with the provisions of this section,  
40 said deputy assessor shall be removed from his or  
41 her present position.

42     Each conference board shall include in the budget  
43 for the operation of the assessor's office funds  
44 sufficient to enable the assessor and any deputy  
45 assessor to obtain certification as provided in this  
46 section. The conference board shall also allow the  
47 assessor and any deputy assessor sufficient time off  
48 from his or her regular duties to obtain certification.  
49 The commission shall adopt rules pursuant to chapter  
50 seventeen A (17A) of the Code to implement and

1 administer the provisions of this section.  
 2 If the incumbent assessor is not reappointed as  
 3 above provided, then not less than sixty days before  
 4 the expiration of the term of said assessor, a new  
 5 assessor shall be selected as provided in section  
 6 four hundred forty-one point six (441.6) of the Code.  
 7 In the event of the removal, resignation, death,  
 8 or removal from the county of the said assessor, the  
 9 conference board shall proceed to fill the vacancy  
 10 by appointing an assessor to serve the unexpired term  
 11 in the manner provided in section four hundred forty-  
 12 one point six (441.6) of the Code. Until the vacancy  
 13 is filled, the chief deputy shall act as assessor,  
 14 and in the event there be no deputy, in the case of  
 15 counties the auditor shall act as assessor and in  
 16 the case of cities having an assessor the city clerk  
 17 shall act as assessor."

18 2. Page 4, by striking lines 1 through 35.

19 3. Page 5, line 16, by striking the figure "1978"  
 20 and inserting in lieu thereof the figure "1979".

21 4. Page 5, by inserting after line 16 the  
 22 following:

23 "Sec. 5. Section four hundred forty-one point  
 24 twenty-three (441.23), Code 1977, is amended to read  
 25 as follows:

26 441.23 NOTICE OF VALUATION. If there has been  
 27 an increase or decrease in the valuation of the  
 28 property, or upon the written request of the person  
 29 assessed, the assessor shall, at the time of making  
 30 the assessment, inform the person assessed, in writing,  
 31 of the valuation put upon ~~his~~ the taxpayer's property,  
 32 and notify ~~him~~ the person, if he or she feels  
 33 aggrieved, to appear before the board of review and  
 34 show why the assessment should be changed. The notice  
 35 of valuation issued by the assessor to owners of  
 36 agricultural property shall list separately the value  
 37 of the land and the value of each building located  
 38 on the land. In odd-numbered years, the owners of  
 39 real property shall be notified not later than April  
 40 15 fifteenth of any adjustment of the real property  
 41 assessment. In even-numbered years, the notice of  
 42 an increase or decrease in the valuation of the  
 43 property shall be provided to the owners of real  
 44 property not later than June 30 thirtieth as provided  
 45 in section 441.49.

46 Sec. 6. The provisions of this Act notwithstanding,  
 47 section five (5) of this Act shall become effective  
 48 January 1, 1980."

49 5. Amend the title, line 1 and 2, by striking  
 50 the word "and appointment" and inserting in lieu

1 thereof the words "appointment, and duties".

*Senate amended (5761) & concurred 9/3 (12/2)*

SENATE FILE 221

H-6386

1 Amend Senate File 221, as amended, passed, and  
2 reprinted by the Senate, as follows:  
3 1. Page 5, by inserting after line 16 the follow-  
4 ing:

5 "Sec. 5. Section four hundred forty-one point  
6 twenty-three (441.23), Code 1977, is amended to read  
7 as follows:

8 441.23 NOTICE OF VALUATION. If there has been  
9 an increase or decrease in the valuation of the  
10 property, or upon the written request of the person -  
11 assessed, the assessor shall, at the time of making  
12 the assessment, inform the person assessed, in writing,  
13 of the valuation put upon his the taxpayer's property,  
14 and notify him the person, if he or she feels  
15 aggrieved, to appear before the board of review and  
16 show why the assessment should be changed. The notice  
17 of valuation issued by the assessor to owners of  
18 agricultural property shall list separately the value  
19 of the land and the value of each building located  
20 on the land. In odd-numbered years, the owners of  
21 real property shall be notified not later than April  
22 45 fifteenth of any adjustment of the real property  
23 assessment. In even-numbered years, the notice of  
24 an increase or decrease in the valuation of the  
25 property shall be provided to the owners of real  
26 property not later than June 30 thirtieth as provided  
27 in section 441.49.

28 Sec. 6. The provisions of this Act notwithstanding,  
29 section five (5) of this Act shall become effective  
30 January 1, 1980."

31 2. Amend the title, line 1 and 2, by striking the  
32 words "and appointment" and inserting in lieu thereof  
33 the words "appointment, and duties".

H-6386 FILED *Not germane* BY DAVITT of Warren  
APRIL 29, 1978 *4/28 (p. 2018)*

*Article suspended & adopted 4/28 (p. 2018)*

SENATE FILE 221

H-6383

1 Amend Senate File 221, as amended and passed by  
2 the Senate, as follows:

3 1. Page 1, by inserting before line 1 the following  
4 new section:

5 "Section 1. Section four hundred forty-one point  
6 one (441.1), Code 1977, is amended to read as follows:

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

24 2. Renumber sections and correct internal  
25 references as are necessary in accordance with this  
26 amendment.

H-6383 FILED *As germane* BY HARVEY of Scott  
APRIL 29, 1978 *4/28 (p. 2017)*

1 Amend Senate File 221, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 1, by inserting before line 1 the following  
4 new section:

5 "Section 1. Section four hundred forty-one point  
6 one (441.1), Code 1977, is amended by striking the  
7 section and inserting in lieu thereof the following:

8 441.1 OFFICE CREATED. In every county in the  
9 state of Iowa the office of county assessor is hereby  
10 created."

11 2. Page 5, by inserting after line 15 the follow-  
12 ing new section:

13 "Sec. \_\_\_\_\_. Chapter four hundred forty-one (441),  
14 Code 1977, is amended by adding the following new  
15 sections:

16 NEW SECTION. The office of city assessor is  
17 abolished. However, any city which has an office  
18 of city assessor on the effective date of this Act,  
19 may continue to have such office until July 1, 1983.  
20 If prior to July 1, 1983 the city assessor dies,  
21 resigns, is removed from office or is not reappointed  
22 to a new term, that office of city assessor shall  
23 be abolished thirty days after the date of the death,  
24 resignation, removal or expiration of term of the  
25 assessor or on July 1, 1983 whichever date occurs  
26 first. The jurisdiction of the county assessor shall  
27 be extended to include all property within any city  
28 located within that county where the office of city  
29 assessor has been abolished.

30 NEW SECTION. On the date the office of city asses-  
31 sor is abolished, the conference board, examining  
32 board, and board of review of that city assessing  
33 jurisdiction are abolished. Any moneys in the city  
34 assessor assessment expense fund authorized by section  
35 four hundred forty-one point sixteen (441.16) of the  
36 Code or the city assessor special appraiser fund  
37 authorized by section four hundred forty-one point  
38 fifty (441.50) of the Code, as of the date the office  
39 of city assessor is abolished shall be transferred  
40 to the appropriate fund of the county assessor. All  
41 valid contracts entered into by a city assessor and  
42 in effect as of the date the office of city assessor  
43 is abolished shall be assumed and honored by the  
44 county assessor. The county assessor shall assume  
45 responsibility for all matters affecting the city  
46 assessor on the date the office of city assessor is  
47 abolished. The county conference board may authorize  
48 the county assessor to employ any employee of the  
49 city assessor's office, however, such employment is  
50 made pursuant to the provisions of this chapter.

1        NEW SECTION. On the date the last office of city  
2 assessor within a county is abolished, the voting  
3 units of the conference board and the membership of  
4 the board of review shall be changed as follows:

5        1. The voting units of the county conference board  
6 shall be increased from three to five voting units.  
7 The voting units shall consist of the board of super-  
8 visors; the mayor of the largest city in the county;  
9 the representative from the board of directors of  
10 the largest high school district in the largest city;  
11 the mayors of all the incorporated cities in the  
12 county, except the mayor of the largest city; and  
13 the representatives from the board of directors of  
14 each high school district of the county, except the  
15 representative from the board in the largest city.  
16 An action of the conference board shall not be valid  
17 except by the vote of not less than three out of the  
18 five voting units.

19        2. The membership of the county board of review  
20 shall consist of five members, one shall be an owner  
21 of agricultural property who is actively engaged in  
22 farming; one shall be an owner of an urban residential  
23 dwelling and residing in the residential dwelling;  
24 one shall be an architect or contractor; one shall  
25 be a licensed real estate broker, and one shall be  
26 selected because of the person's knowledge of  
27 commercial or industrial real estate values in the  
28 assessor jurisdiction.

29        This section shall apply only to the conference  
30 boards and boards of review in those counties which  
31 have a city assessor's office in existence on the  
32 effective date of this Act."

33        3. Amend the title, lines 1 and 2, by striking  
34 the words "the examination, certification, and appoint-  
35 ment of assessors" and inserting in lieu thereof the  
36 words "assessors by providing for the examination,  
37 certification, and appointment of assessors, by  
38 abolishing the office of city assessor and city  
39 conference boards within six years, and by providing  
40 for the membership of conference boards and boards  
41 of review in those counties in which the office of  
42 city assessor is abolished".

43        4. Renumber sections and correct internal refer-  
44 ences as are necessary in accordance with this  
45 amendment.

1 Amend Senate File 221, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 3, by striking lines 2 through 35 and  
4 inserting in lieu thereof the following:

5 "Sec. \_\_\_\_\_. Section four hundred forty-one point  
6 eight (441.8), Code 1977, is amended by striking the  
7 section and inserting in lieu thereof the following:  
8 441.8 TERM--FILLING VACANCY. The term of office  
9 of an assessor appointed under this chapter shall  
10 be for six years. Appointments for each succeeding  
11 term shall be made in the same manner as the original  
12 appointment except that not less than ninety days  
13 before the expiration of the term of the assessor  
14 the conference board shall hold a meeting to determine  
15 whether or not it desires to reappoint the incumbent  
16 assessor to a new term.

17 Effective January 1, 1980, the conference board  
18 shall have the power to reappoint the incumbent  
19 assessor only if the incumbent assessor has  
20 satisfactorily completed the continuing education  
21 program provided for in this section.

22 The commission established by this section shall  
23 develop and administer a program of continuing  
24 education which shall emphasize assessment and  
25 appraisal procedures, and the assessment laws of this  
26 state, and which shall include the subject matter  
27 specified in section four hundred forty-one point  
28 five (441.5) of the Code.

29 There is created a commission consisting of the  
30 director of revenue, two Iowa assessors appointed  
31 by the executive board of the Iowa state association  
32 of assessors, and one member appointed by the state  
33 board of tax review, and three lay persons appointed  
34 by the governor to four year terms subject to the  
35 approval of two-thirds of the members of the senate.  
36 A majority of the members of the board shall constitute  
37 a quorum. The lay persons appointed to the commission  
38 who are not public employees shall be paid a forty  
39 dollar per diem and shall be reimbursed for actual  
40 and necessary expenses incurred while on official  
41 commission business. All compensation and  
42 reimbursements shall be paid by the department of  
43 revenue from the appropriation made to it for the  
44 fiscal year in which the claim for per diem or expenses  
45 is made.

46 The commission shall establish or designate the  
47 courses to be offered as part of the continuing  
48 education program, the content of said courses, and  
49 the number of hours of classroom instruction for each  
50 course. At least once each year the commission shall

1 meet to evaluate the continuing education program  
2 and make necessary changes in the program.

3       Upon the successful completion of each course  
4 contained in the program of continuing education,  
5 as demonstrated by attendance at sessions of the  
6 course and attaining a grade of at least seventy  
7 percent on an examination administered at the  
8 conclusion of the course, the assessor shall receive  
9 credit equal to the number of hours of classroom  
10 instruction contained in said course. An assessor  
11 shall not be allowed to obtain credit for a course  
12 for which the assessor has previously received credit  
13 during his or her current term of office except for  
14 those courses designated by the commission. The  
15 examinations shall be confidential to the commission  
16 and persons designated by the commission to have  
17 access to said examinations.

18       Upon receiving credit equal to two hundred forty  
19 hours of classroom instruction during the assessor's  
20 current term of office, the commission shall certify  
21 to the assessor's conference board that said assessor  
22 is eligible to be reappointed to his or her present  
23 position. For assessors whose present terms of office  
24 expire before six years from the effective date of  
25 this Act, or who are appointed to complete an unexpired  
26 term, the number of credits required to be certified  
27 as eligible for reappointment shall be prorated  
28 according to the amount of time remaining in the  
29 present term of said assessor.

30       Within each six-year period following January 1,  
31 1980 or the appointment of a deputy assessor appointed  
32 after the effective date of this Act, said deputy  
33 assessor shall comply with the provisions of this  
34 section except that upon the successful completion  
35 of one hundred fifty hours of classroom instruction  
36 said deputy assessor shall be certified by the  
37 commission as being eligible to remain in his or her  
38 present position. In the event a deputy assessor  
39 fails to comply with the provisions of this section,  
40 said deputy assessor shall be removed from his or  
41 her present position.

42       Each conference board shall include in the budget  
43 for the operation of the assessor's office funds  
44 sufficient to enable the assessor and any deputy  
45 assessor to obtain certification as provided in this  
46 section. The conference board shall also allow the  
47 assessor and any deputy assessor sufficient time off  
48 from his or her regular duties to obtain certification.  
49 The commission shall adopt rules pursuant to chapter  
50 seventeen A (17A) of the Code to implement and

H-6147

1 administer the provisions of this section.

2 If the incumbent assessor is not reappointed as  
3 above provided, then not less than sixty days before  
4 the expiration of the term of said assessor, a new  
5 assessor shall be selected as provided in section  
6 four hundred forty-one point six (441.6) of the Code.

7 In the event of the removal, resignation, death,  
8 or removal from the county of the said assessor, the  
9 conference board shall proceed to fill the vacancy  
10 by appointing an assessor to serve the unexpired term  
11 in the manner provided in section four hundred forty-  
12 one point six (441.6) of the Code. Until the vacancy  
13 is filled, the chief deputy shall act as assessor,  
14 and in the event there be no deputy, in the case of  
15 counties the auditor shall act as assessor and in  
16 the case of cities having an assessor the city clerk  
17 shall act as assessor."

18 2. Page 4, by striking lines 1 through 35.

19 3. Page 5, line 16, by striking the figure "1978"  
20 and inserting in lieu thereof the figure "1979".

H-6147 FILED *Adopted* BY COMMITTEE ON WAYS AND MEANS  
APRIL 20, 1978 *4/28* NORLAND of Worth, Chair  
*(p. 2014)*

SENATE FILE 225

H-6236

1 Amend amendment H-6006, to Senate File 221, as  
2 passed by the Senate and reprinted, as follows:

3 1. Page 2, line 20, by striking the words "the  
4 appropriate fund of the county assessor" and inserting  
5 in lieu thereof the words "the city general fund".

H-6236 FILED *withdrawn* BY CLARK of Lee  
APRIL 24, 1978 *4/28 (p. 2017)*

1 Amend Senate File 221, as amended and passed by  
2 the Senate, as follows:

3 1. Page 1, by inserting before line 1 the following  
4 new section:

5 "Section 1. Section four hundred forty-one point  
6 one (441.1), Code 1977, is amended to read as follows:

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

24 2. Page 5, by inserting after line 15 the following  
25 new section:

26 "Sec. \_\_\_\_\_. Chapter four hundred forty-one (441),  
27 Code 1977, is amended by adding the following new  
28 sections:

29 NEW SECTION. The office of city assessor is  
30 abolished. However, any city which has an office  
31 of city assessor on the effective date of this Act,  
32 may continue to have such office until July 1, 1983.  
33 If prior to July 1, 1983 the city assessor dies,  
34 resigns, is removed from office or is not reappointed  
35 to a new term, that office of city assessor shall  
36 be abolished thirty days after the date of the death,  
37 resignation, removal or expiration of term of the  
38 assessor or on July 1, 1983 whichever date occurs  
39 first, except as provided in this section. The  
40 jurisdiction of the county assessor shall be extended  
41 to include all property within any city located within  
42 that county where the office of city assessor has  
43 been abolished.

44 However, a city with a population of one hundred  
45 thousand or more, according to the latest federal  
46 census, prior to July 1, 1983, may adopt an ordinance  
47 and take such other action as is required pursuant  
48 to section four hundred forty-one point one (441.1)  
49 of the Code to establish the office of city assessor.  
50 If prior to July 1, 1983 the city assessor in a city

1 With a population of one hundred thousand or more,  
 2 according to the latest federal census, dies, resigns,  
 3 or is removed from office, that office of city assessor  
 4 shall be abolished thirty days after the date of the  
 5 death, resignation, or removal of the assessor unless  
 6 the city council adopts an ordinance and takes such  
 7 other action as is required pursuant to section four  
 8 hundred forty-one point one (441.1) of the Code to  
 9 establish the office of city assessor.

10 NEW SECTION. On the date the office of city  
 11 assessor is abolished, the conference board, examining  
 12 board, and board of review of that city assessing  
 13 jurisdiction are abolished. Any moneys in the city  
 14 assessor assessment expense fund authorized by section  
 15 four hundred forty-one point sixteen (441.16) of the  
 16 Code or the city assessor special appraiser fund  
 17 authorized by section four hundred forty-one point  
 18 fifty (441.50) of the Code, as of the date the office  
 19 of city assessor is abolished shall be transferred  
 20 to the appropriate fund of the county assessor. All  
 21 valid contracts entered into by a city assessor and  
 22 in effect as of the date the office of city assessor  
 23 is abolished shall be assumed and honored by the  
 24 county assessor. The county assessor shall assume  
 25 responsibility for all matters affecting the city  
 26 assessor on the date the office of city assessor is  
 27 abolished. The county conference board may authorize  
 28 the county assessor to employ any employee of the  
 29 city assessor's office, however, such employment is  
 30 made pursuant to the provisions of this chapter."

6236-20  
 E-6006 FILED *(with laws)* BY HARVEY OF SCOTT  
 APRIL 12, 1978 *4/28 (p. 20/7)* SCHNEXLOTH OF SCOTT

SENATE FILE 221

AN ACT

RELATING TO THE EXAMINATION, CERTIFICATION, APPOINTMENT, AND  
DUTIES OF ASSESSORS.

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

Section 1. Section four hundred forty-one point six  
(441.6), Code 1977, is amended to read as follows:

441.6 APPOINTMENT OF ASSESSOR. When a vacancy occurs  
in the office of city or county assessor, the examining board  
shall, within seven days of the occurrence of the vacancy,  
request the director of revenue to forward a register  
containing the names of all individuals eligible for  
appointment as assessor. The examining board may, at its  
own expense, conduct a further examination, either written  
or oral, of any person whose name appears on the register,  
and shall make written report of the examination and submit  
the report together with the names of those individuals  
certified by the director of revenue to the conference board  
within fifteen days after the receipt of the register from  
the director of revenue.

~~Net-later-than-seven-days-after~~ Upon receipt of the report  
of the examining board, the ~~chairman~~ chairperson of the  
conference board shall by written notice call a meeting of  
the conference board to appoint an assessor. The meeting  
shall be held not later than seven days after the receipt  
of the report of the examining board by the conference board.  
The physical condition, general reputation of the applicants,  
and their fitness for the position as determined by the  
examining board shall be taken into consideration in making  
the appointment. At the meeting, the conference board shall  
appoint an assessor from the register of eligible candidates.  
However, if a special examination has not been conducted

previously for the same vacancy, the conference board may  
request the director of revenue to hold a special examination  
pursuant to section four hundred forty-one point seven (441.7)  
of the Code. The ~~chairman~~ chairperson of the conference board  
shall give written notice to the director of revenue of the  
appointment and its effective date within ten days of the  
decision of the board.

Sec. 2. Section four hundred forty-one point seven (441.7),  
Code 1977, is amended to read as follows:

441.7 SPECIAL EXAMINATION. If the conference board fails  
to appoint an assessor from the list of individuals on the  
register, the examining conference board shall request  
permission from the director of revenue to hold an a special  
examination in the particular city or county in which the  
vacancy has occurred. Permission may be granted by the  
director of revenue after consideration of factors such as  
the availability of candidates in that particular city or  
county. The director of revenue shall conduct no more than  
one special examination for each vacancy in an assessing  
jurisdiction. The examination shall be conducted by the  
director of revenue as provided in section 441.5, except as  
otherwise provided in this section. The examining board shall  
give notice of holding the examination for assessor by posting  
a written notice in a conspicuous place in the county  
courthouse in the case of county assessors or in the city  
hall in the case of city assessors, stating that at a specified  
date, an examination for the position of assessor will be  
held at a specified place. Similar notice shall be given  
at the same time by one publication of the notice in three  
newspapers of general circulation in the case of a county  
assessor, or in case there are not three such newspapers in  
a county, then in newspapers which are available, or in one  
newspaper of general circulation in the city in the case of  
city assessor. The conference board of the city or county  
in which a special examination is held shall reimburse the

department of revenue for all expenses incurred in the administration of the examination, to be paid for by the respective city or county assessment expense fund. Following the administration of this special examination, the director of revenue shall certify to the examining board a new list of candidates eligible to be appointed as assessor and the examining board and conference board shall proceed in accordance with the provisions of section four hundred forty-one point six (441.6) of the Code.

Sec. 3. Section four hundred forty-one point eight (441.8), Code 1977, is amended by striking the section and inserting in lieu thereof the following:

441.8 TERM--FILLING VACANCY. The term of office of an assessor appointed under this chapter shall be for six years. Appointments for each succeeding term shall be made in the same manner as the original appointment except that not less than ninety days before the expiration of the term of the assessor the conference board shall hold a meeting to determine whether or not it desires to reappoint the incumbent assessor to a new term.

Effective January 1, 1980, the conference board shall have the power to reappoint the incumbent assessor only if the incumbent assessor has satisfactorily completed the continuing education program provided for in this section.

The commission established by this section shall develop and administer a program of continuing education which shall emphasize assessment and appraisal procedures, and the assessment laws of this state, and which shall include the subject matter specified in section four hundred forty-one point five (441.5) of the Code.

There is created a commission consisting of the director of revenue, two Iowa assessors appointed by the executive board of the Iowa state association of assessors, and one member appointed by the state board of tax review, and three lay persons appointed by the governor to four year terms

subject to the approval of two-thirds of the members of the senate. A majority of the members of the board shall constitute a quorum. The lay persons appointed to the commission who are not public employees shall be paid a forty dollar per diem and shall be reimbursed for actual and necessary expenses incurred while on official commission business. All compensation and reimbursements shall be paid by the department of revenue from the appropriation made to it for the fiscal year in which the claim for per diem or expenses is made.

The commission shall establish or designate the courses to be offered as part of the continuing education program, the content of said courses, and the number of hours of classroom instruction for each course. At least once each year the commission shall meet to evaluate the continuing education program and make necessary changes in the program.

Upon the successful completion of each course contained in the program of continuing education, as demonstrated by attendance at sessions of the course and attaining a grade of at least seventy percent on an examination administered at the conclusion of the course, the assessor shall receive credit equal to the number of hours of classroom instruction contained in said course. An assessor shall not be allowed to obtain credit for a course for which the assessor has previously received credit during his or her current term, of office except for those courses designated by the commission. The examinations shall be confidential to the commission and persons designated by the commission to have access to said examinations.

Upon receiving credit equal to two hundred forty hours of classroom instruction during the assessor's current term of office, the commission shall certify to the assessor's conference board that said assessor is eligible to be reappointed to his or her present position. For assessors whose present terms of office expire before six years from

the effective date of this Act, or who are appointed to complete an unexpired term, the number of credits required to be certified as eligible for reappointment shall be prorated according to the amount of time remaining in the present term of said assessor.

Within each six-year period following January 1, 1980 or the appointment of a deputy assessor appointed after the effective date of this Act, said deputy assessor shall comply with the provisions of this section except that upon the successful completion of one hundred fifty hours of classroom instruction said deputy assessor shall be certified by the commission as being eligible to remain in his or her present position. In the event a deputy assessor fails to comply with the provisions of this section, said deputy assessor shall be removed from his or her present position.

Each conference board shall include in the budget for the operation of the assessor's office funds sufficient to enable the assessor and any deputy assessor to obtain certification as provided in this section. The conference board shall also allow the assessor and any deputy assessor sufficient time off from his or her regular duties to obtain certification. The commission shall adopt rules pursuant to chapter seventeen A (17A) of the Code to implement and administer the provisions of this section.

If the incumbent assessor is not reappointed as above provided, then not less than sixty days before the expiration of the term of said assessor, a new assessor shall be selected as provided in section four hundred forty-one point six (441.6) of the Code.

In the event of the removal, resignation, death, or removal from the county of the said assessor, the conference board shall proceed to fill the vacancy by appointing an assessor to serve the unexpired term in the manner provided in section four hundred forty-one point six (441.6) of the Code. Until the vacancy is filled, the chief deputy shall act as assessor,

and in the event there be no deputy, in the case of counties the auditor shall act as assessor and in the case of cities having an assessor the city clerk shall act as assessor.

Sec. 4. Section four hundred forty-one point eleven (441.11), Code 1977, is amended to read as follows:

441.11 INCUMBENT DEPUTY ASSESSORS ~~AND DEPUTIES~~. The director of revenue shall grant a restricted certificate to any ~~city-or-county-assessor-or~~ deputy assessor holding office as of January 1, 1976. ~~An assessor possessing such a certificate shall be considered eligible to remain in his or her present position and to be reappointed to that position as provided in section 441.8 and 441.10.~~ A deputy assessor possessing such a certificate shall be considered eligible to remain in his or her present position. To become eligible for another ~~assessor-or~~ deputy assessor position, ~~however, an assessor-or~~ a deputy assessor presently holding office is required to obtain certification as provided for in section 441.5.

Sec. 5. This Act is effective January 1, 1979.

Sec. 6. Section four hundred forty-one point twenty-three (441.23), Code 1977, is amended to read as follows:

441.23 NOTICE OF VALUATION. If there has been an increase or decrease in the valuation of the property, or upon the written request of the person assessed, the assessor shall, at the time of making the assessment, inform the person assessed, in writing, of the valuation put upon his the taxpayer's property, and notify him the person, if he or she feels aggrieved, to appear before the board of review and show why the assessment should be changed. In odd-numbered years, the owners of real property shall be notified not later than April ~~15~~ fifteenth of any adjustment of the real property assessment. In even-numbered years, the notice of an increase or decrease in the valuation of the property shall be provided to the owners of real property not later than June ~~30~~ thirtieth as provided in section 441.49.

Sec. 7. The provisions of this Act notwithstanding, section six (6) of this Act shall become effective January 1, 1980.

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ARTHUR A. NEU  
President of the Senate

---

DALE M. COCHRAN  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 221, Sixty-seventh General Assembly.

---

KEVIN P. LIGHT  
Acting Secretary of the Senate

Approved 6/22, 1978

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ROBERT D. RAY  
Governor