

JAN 13 1997
LOCAL GOVERNMENT

1-31-97 Do Pass
S. 2-13-97 Local Gov.
S-3-31-97 Do Pass

HOUSE FILE 4
BY GRUNDBERG, CONNORS, METCALF,
HOLVECK, CHURCHILL, CATALDO,
FALLON, JACOBS, and LAMBERTI

Passed House, Date 2/13/97 (p.301) Passed Senate, Date 4-7-97 (p.982)
Vote: Ayes 96 Nays 0 Vote: Ayes 45 Nays 0
Approved April 11, 1997

A BILL FOR

1 An Act relating to the office of city assessor in certain
2 counties.

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

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HF 4

1 Section 1. Section 441.1, Code 1997, is amended to read as
2 follows:

3 441.1 OFFICE CREATED.

4 In ~~every city in the state of Iowa having more than one~~
5 ~~hundred twenty five thousand population and in~~ every county in
6 the state of Iowa the office of assessor is hereby created. A
7 city having a population of ten thousand or more, ~~but not in~~
8 ~~excess of one hundred twenty five thousand,~~ according to the
9 latest federal census, may by ordinance provide for the
10 selection of a city assessor and for the assessment of
11 property in the city under the provisions of this chapter. A
12 city desiring to provide for assessment under the provisions
13 of this chapter shall, not less than sixty days before the
14 expiration of the term of the assessor in office, notify the
15 taxing bodies affected and proceed to establish a conference
16 board, examining board, and board of review and select an
17 assessor, all as provided in this chapter. A city desiring to
18 abolish the office of city assessor shall repeal the ordinance
19 establishing the office of city assessor, notify the county
20 conference board and the affected taxing districts, provide
21 for the transfer of appropriate records and other matters, and
22 provide for the abolition of the respective boards and the
23 termination of the terms of office of the assessor and members
24 of the respective boards. The abolition of the city
25 assessor's office shall take effect on July 1 following
26 notification of the abolition unless otherwise agreed to by
27 the affected conference boards. If notification of the
28 proposed abolition is made after January 1, sufficient funds
29 shall be transferred from the city assessor's budget to fund
30 the additional responsibilities transferred to the county
31 assessor for the next fiscal year.

32 Sec. 2. Section 441.31, subsection 2, Code 1997, is
33 amended to read as follows:

34 2. a. However, notwithstanding the board of review
35 appointed by the county conference board pursuant to

1 subsection 1, a city council of a city having a population of
2 seventy-five thousand or more which is a member of a county
3 conference board may provide, by ordinance, for a city board
4 of review to hear appeals of property assessments by residents
5 of that city. The members of the city board of review shall
6 be appointed by the city council. The city shall pay the
7 expenses incurred by the city board of review. However, if
8 the city has a population of more than one hundred twenty-five
9 thousand, the expenses incurred by the city board of review
10 shall be paid by the county. All of the provisions of this
11 chapter relating to the boards of review shall apply to a city
12 board of review appointed pursuant to this subsection.

13 b. If a city having a population of more than one hundred
14 twenty-five thousand abolishes its office of city assessor,
15 the city may provide, by ordinance, for a city board of review
16 or request the county conference board to appoint a ten-member
17 county board of review. The initial ten-member county board
18 of review established pursuant to this paragraph shall consist
19 of the members of the city board of review and the county
20 board of review who are serving unexpired terms of office.
21 The members of the initial ten-member county board of review
22 may continue to serve their unexpired terms of office and are
23 eligible for reappointment for a six-year term. The ten-
24 member county board of review created pursuant to this
25 paragraph is in lieu of the boards of review provided for in
26 subsection 1, but the professional and occupational
27 qualifications of members shall apply.

28 Sec. 3. Section 441.31, subsection 3, Code 1997, is
29 amended to read as follows:

30 3. Notwithstanding the requirements of subsection 1, the
31 conference board or a city council which has appointed a board
32 of review may increase the membership of the board of review
33 by an additional two members if it determines that as a result
34 of the large number of protests filed or estimated to be filed
35 the board of review will be unable to timely resolve the

1 protests with the existing number of members. If the board of
 2 review has ten members, not more than four additional members
 3 may be appointed by the conference board. These-two The
 4 additional emergency members shall be appointed for a term set
 5 by the conference board or the city council but not for longer
 6 than two years. The conference board or the city council may
 7 extend the terms of the emergency members if it makes a
 8 similar determination as required for the initial appointment.

9 EXPLANATION

10 This bill authorizes a city having a population of 10,000
 11 or more to establish or abolish the office of city assessor.
 12 Under current law, cities having a population of more than
 13 125,000 are required to have a city assessor.

14 The bill also provides that a city having a population of
 15 more than 125,000 may abolish its office of city assessor and
 16 join the county conference board. The city may retain its
 17 city board of review or request the county conference board to
 18 create a 10-member county board of review. The initial 10-
 19 member county board of review will consist of the members of
 20 the five-member city board of review and the five-member
 21 county board of review. If the city selects a city board of
 22 review, the expenses of the board will be paid by the county.

23 The bill also provides that the 10-member county board of
 24 review may be expanded with not more than four additional
 25 members for two year terms of office if the workload of
 26 protest hearings warrants additional members.

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**HOUSE FILE 4
FISCAL NOTE**

A fiscal note for **HF 4** is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

House File 4 relates to the office of city assessor in certain counties. The Bill eliminates the requirement that cities with a population of more than 125,000 have an office of city assessor. The Bill permits such city to join the county conference board.

ASSUMPTIONS:

1. The City of Des Moines is the only city affected by the elimination of the requirement that a city with a population of more than 125,000 have a city assessor office.
2. Five positions will be eliminated through attrition if the city of Des Moines decides to join the county conference board.
3. The city of Des Moines will request that the county conference board create a 10-member county board of review.

FISCAL IMPACT:

If the City of Des Moines chooses to join the county conference board, between \$200,000 and \$250,000 will be saved annually due to the elimination of the FTE positions following the combining of the two entities.

Source: Iowa State Association of Counties

(LSB 1002hh, SLL)

FILED FEBRUARY 3, 1997

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 4

AN ACT

RELATING TO THE OFFICE OF CITY ASSESSOR IN CERTAIN
COUNTIES.

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

Section 1. Section 441.1, Code 1997, is amended to read as follows:

441.1 OFFICE CREATED.

In ~~every city in the state of Iowa having more than one hundred twenty-five thousand population and in every county in the state of Iowa~~ the office of assessor is hereby created. A city having a population of ten thousand or more, ~~but not in excess of one hundred twenty-five thousand~~, according to the latest federal census, may by ordinance provide for the selection of a city assessor and for the assessment of property in the city under the provisions of this chapter. A city desiring to provide for assessment under the provisions of this chapter shall, not less than sixty days before the expiration of the term of the assessor in office, notify the taxing bodies affected and proceed to establish a conference board, examining board, and board of review and select an assessor, all as provided in this chapter. A city desiring to abolish the office of city assessor shall repeal the ordinance establishing the office of city assessor, notify the county conference board and the affected taxing districts, provide for the transfer of appropriate records and other matters, and provide for the abolition of the respective boards and the termination of the terms of office of the assessor and members of the respective boards. The abolition of the city assessor's office shall take effect on July 1 following notification of the abolition unless otherwise agreed to by the affected conference boards. If notification of the proposed abolition is made after January 1, sufficient funds shall be transferred from the city assessor's budget to fund

the additional responsibilities transferred to the county assessor for the next fiscal year.

Sec. 2. Section 441.31, subsection 2, Code 1997, is amended to read as follows:

2. a. However, notwithstanding the board of review appointed by the county conference board pursuant to subsection 1, a city council of a city having a population of seventy-five thousand or more which is a member of a county conference board may provide, by ordinance, for a city board of review to hear appeals of property assessments by residents of that city. The members of the city board of review shall be appointed by the city council. The city shall pay the expenses incurred by the city board of review. However, if the city has a population of more than one hundred twenty-five thousand, the expenses incurred by the city board of review shall be paid by the county. All of the provisions of this chapter relating to the boards of review shall apply to a city board of review appointed pursuant to this subsection.

b. If a city having a population of more than one hundred twenty-five thousand abolishes its office of city assessor, the city may provide, by ordinance, for a city board of review or request the county conference board to appoint a ten-member county board of review. The initial ten-member county board of review established pursuant to this paragraph shall consist of the members of the city board of review and the county board of review who are serving unexpired terms of office. The members of the initial ten-member county board of review may continue to serve their unexpired terms of office and are eligible for reappointment for a six-year term. The ten-member county board of review created pursuant to this paragraph is in lieu of the boards of review provided for in subsection 1, but the professional and occupational qualifications of members shall apply.

Sec. 3. Section 441.31, subsection 3, Code 1997, is amended to read as follows:

3. Notwithstanding the requirements of subsection 1, the conference board or a city council which has appointed a board

of review may increase the membership of the board of review by an additional two members if it determines that as a result of the large number of protests filed or estimated to be filed the board of review will be unable to timely resolve the protests with the existing number of members. If the board of review has ten members, not more than four additional members may be appointed by the conference board. ~~These-two~~ The additional emergency members shall be appointed for a term set by the conference board or the city council but not for longer than two years. The conference board or the city council may extend the terms of the emergency members if it makes a similar determination as required for the initial appointment.

RON J. CORBETT
Speaker of the House

MARY E. KRAMER
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 4, Seventy-seventh General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved April 11, 1997

TERRY E. BRANSTAD
Governor