1-22-97 Local Hod.

FILED JAN 2 2 1997

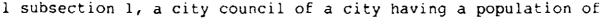
SENATE FILE 45 BY MADDOX, DEARDEN, PALMER, McCOY, and SZYMONIAK

(COMPANION TO LSB 1002HH BY GRUNDBERG)

Passed	Senate, Da	ate	Passed	House,	Date
Vote:	Ayes	Nays	Vote:	Ayes	Nays
	Appr	ro ve d			

A BILL FOR													
1	An	Act	rela	atin	g to	the	offic	e of ci	ty a ss	sesso	or in (cert	ain
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3	BE	ΙT	ENAC'	TED	ву т	HE G	ENERAL	ASSEMBI	LY OF	THE	STATE	OF	IOWA:
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- 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-Towa-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



- 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
- ll 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

S.F. 45 H.F.

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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
ll 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.
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      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.
      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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