

1-22-97 Local Hod.

FILED JAN 22 1997

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

(COMPANION TO LSB 1002HH  
BY GRUNDBERG)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

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:

4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21

S.F. 45

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.

27  
28  
29  
30  
31  
32  
33  
34  
35