HF 296

FEB 2 5 2003 LOCAL GOVERNMENT

232425

HOUSE FILE 296
BY D. HANSON

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	A BILL FOR										
1	An Act	relati	ng to lo	cal con	ference	boar	ds, ind	cluding	g setting	the	
2	quo	rum for	conduct	of bus	iness by	y a b	oard, a	and set	ting limi	ts	
3	for	certai	n salari	es auth	orized b	оу а	board.				
4	BE IT	ENACTED	BY THE	GENERAL	ASSEMBI	LY OF	THE ST	PATE OF	F IOWA:		
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- 1 Section 1. Section 441.2, Code 2003, is amended to read as 2 follows:
- 3 441.2 CONFERENCE BOARD.
- 4 In each county and each city having an assessor there shall
- 5 be established a conference board. In counties the conference
- 6 board shall consist of the mayors of all incorporated cities
- 7 in the county whose property is assessed by the county
- 8 assessor, one representative from the board of directors of
- 9 each high school district of the county, who is a resident of
- 10 the county, said board of directors appointing said
- ll representative for a one-year term and notifying the clerk of
- 12 the conference board as to their representative, and members
- 13 of the board of supervisors. In cities having an assessor the
- 14 conference board shall consist of the members of the city
- 15 council, school board, and county board of supervisors. In
- 16 the counties the chairperson of the board of supervisors shall
- 17 act as chairperson of the conference board, in cities having
- 18 an assessor the mayor of the city council shall act as
- 19 chairperson of the conference board. In any action taken by
- 20 the conference board, the mayors of all incorporated cities in
- 21 the county whose property is assessed by the county assessor
- 22 shall constitute one voting unit, the members of the city
- 23 board of education or one representative from the board of
- 24 directors of each high school district of the county shall
- 25 constitute one voting unit, the members of the city council
- 26 shall constitute one voting unit, and the county board of
- 27 supervisors shall constitute one voting unit, each unit having
- 28 a single vote and no action shall be valid except by the vote
- 29 of not less than two out of the three units. The majority
- 30 vote of the members present of each unit shall determine the
- 31 vote of the unit. A majority of the members of each voting
- 32 unit must be in attendance for purposes of constituting a
- 33 quorum to conduct business and take action under this chapter.
- 34 The assessor shall be clerk of the conference board.
- 35 Sec. 2. Section 441.16, Code 2003, is amended to read as

- 1 follows:
- 2 441.16 BUDGET.
- 1. All expenditures under this chapter shall be paid as
 4 hereinafter provided in this section.
- 5 2. Not later than January 1 of each year the assessor, the
- 6 examining board, and the board of review, shall each prepare a
- 7 proposed budget of all expenses for the ensuing fiscal year.
- 8 The assessor shall include in the proposed budget the probable
- 9 expenses for defending assessment appeals. Said The budgets
- 10 shall be combined by the assessor and copies thereof of the
- 11 combined budgets forthwith filed by the assessor in triplicate
- 12 with the chairperson of the conference board.
- 13 Such The combined budgets shall contain an itemized list of
- 14 the proposed salaries of the assessor and each deputy, the
- 15 amount required for field personnel and other personnel, their
- 16 number and their compensation; the estimated amount needed for
- 17 expenses, printing, mileage and other expenses necessary to
- 18 operate the assessor's office, the estimated expenses of the
- 19 examining board and the salaries and expenses of the local
- 20 board of review.
- 21 3. Each fiscal year the chairperson of the conference
- 22 board shall, by written notice, call a meeting of the
- 23 conference board to consider the proposed budget and to comply
- 24 with section 24.9.
- 25 At such the meeting the conference board shall authorize:
- 26 1. The number of deputies, field personnel, and other
- 27 personnel of the assessor's office.
- 28 2. b. The salaries and compensation of members of the
- 29 board of review, the assessor, chief deputy, other deputies,
- 30 field personnel, and other personnel, and determine the time
- 31 and manner of payment. When authorizing the annual salary of
- 32 the assessor, the conference board shall take into account the
- 33 annual salaries of the county auditor, the county treasurer,
- 34 and the county recorder. The annual salary of the chief
- 35 deputy shall be an amount not to exceed eighty percent of the

- 1 annual salary of the assessor. In offices where more than one
- 2 deputy is required, each additional deputy shall be paid an
- 3 amount not to exceed seventy-five percent of the assessor's
- 4 salary. The conference board shall not authorize a deputy's
- 5 salary which exceeds the limitations of this paragraph.
- 6 $3 \div c$. The miscellaneous expenses of the assessor's office,
- 7 the board of review and the examining board, including office
- 8 equipment, records, supplies, and other required items.
- 9 4. d. The estimated expense of assessment appeals. All
- 10 such expense items shall be included in the budget adopted for
- ll the ensuing year.
- 12 4. All tax levies and expenditures provided for herein in
- 13 this chapter shall be subject to the provisions of chapter 24
- 14 and the conference board is hereby declared to be the
- 15 certifying board.
- 16 5. Any tax for the maintenance of the office of assessor
- 17 and other assessment procedure shall be levied only upon the
- 18 property in the area assessed by said assessor and such tax
- 19 levy shall not exceed forty and one-half cents per thousand
- 20 dollars of assessed value in assessing areas where the
- 21 valuation upon which the tax is levied does not exceed ninety-
- 22 two million, six hundred thousand dollars; thirty-three and
- 23 three-fourths cents per thousand dollars of assessed value in
- 24 assessing areas where the valuation upon which the tax is
- 25 levied exceeds ninety-two million, six hundred thousand
- 26 dollars and does not exceed one hundred eleven million, one
- 27 hundred twenty thousand dollars; twenty-seven cents per
- 28 thousand dollars of assessed value in assessing areas where
- 29 the valuation upon which the tax is levied exceeds one hundred
- 30 eleven million, one hundred twenty thousand dollars. The
- 31 county treasurer shall credit the sums received from such levy
- 32 to a separate fund to be known as the "assessment expense
- 33 fund" and from which fund all expenses incurred under this
- 34 chapter shall be paid. In the case of a county where there is
- 35 more than one assessor the treasurer shall maintain separate

- 1 assessment expense funds for each assessor.
- 2 6. The county auditor shall keep a complete record of said
- 3 the separate assessment expense funds and shall issue warrants
- 4 thereon on a fund only on requisition of the assessor.
- 5 7. The assessor shall not issue requisitions so as to
- 6 increase the total expenditures budgeted for the operation of
- 7 the assessor's office. However, for purposes of promoting
- 8 operational efficiency, the assessor shall have authority to
- 9 transfer funds budgeted for specific items for the operation
- 10 of the assessor's office from one unexpended balance to
- 11 another; such transfer shall not be made so as to increase the
- 12 total amount budgeted for the operation of the office of
- 13 assessor, and no funds shall be used to increase the salary of
- 14 the assessor or the salaries of permanent deputy assessors.
- 15 The assessor shall issue requisitions for the examining board
- 16 and for the board of review on order of the chairperson of
- 17 each board and for costs and expenses incident to assessment
- 18 appeals, only on order of the city legal department, in the
- 19 case of cities and of the county attorney in the case of
- 20 counties.
- 21 8. Unexpended funds remaining in the assessment expense
- 22 fund at the end of a year shall be carried forward into the
- 23 next year.
- 24 EXPLANATION
- 25 This bill sets certain requirements for local conference
- 26 boards.
- 27 Current law provides that the local conference board for
- 28 counties shall consist of the mayors of all the cities in the
- 29 county, one director from the board of each high school
- 30 district in the county, and the members of the board of
- 31 supervisors. For cities, the conference board consists of all
- 32 the members of the city council, all the members of the school
- 33 board located in the city, and all the members of the board of
- 34 supervisors. For city and county conference boards, each of
- 35 these three groups constitutes one voting unit on the board.

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1 The bill provides that a quorum of the conference board
2 necessary to conduct business and take action shall be
 3 achieved when a majority of the members of each voting unit
4 are present.
      The bill provides that when a conference board authorizes
 6 the salary of a city or county assessor, the board is to
7 consider the salaries of the county auditor, treasurer, and
 8 recorder. The bill also provides that the salary authorized
 9 by the board for the chief deputy assessor shall not exceed 80
10 percent of the assessor's salary and the salaries authorized
11 for additional deputies shall not exceed 75 percent of the
12 assessor's salary.
      The bill also amends Code section 441.16 to number
14 subsections and to remove archaic language.
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