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SENATE FILE 66

BY HOUSER

Passed Senate, Date passed 2/26 Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act eliminating local assessor examining boards.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 66 LOCAL GOVERNMENT

1 Section 1. Section 441.1, Code 2003, is amended to read as
2 follows:

3 441.1 OFFICE OF ASSESSOR CREATED.

4 In every county in the state of Iowa the office of assessor
5 is hereby created. A city having a population of ten thousand
6 or more, according to the latest federal census, may by
7 ordinance provide for the selection of a city assessor and for
8 the assessment of property in the city under the provisions of
9 this chapter. A city desiring to provide for assessment under
10 the provisions of this chapter shall, not less than sixty days
11 before the expiration of the term of the assessor in office,
12 notify the taxing bodies affected and proceed to establish a
13 conference board~~7-examining-board7~~, and board of review and
14 select an assessor, all as provided in this chapter. A city
15 desiring to abolish the office of city assessor shall repeal
16 the ordinance establishing the office of city assessor, notify
17 the county conference board and the affected taxing districts,
18 provide for the transfer of appropriate records and other
19 matters, and provide for the abolition of the respective
20 boards and the termination of the terms of office of the
21 assessor and members of the respective boards. The abolition
22 of the city assessor's office shall take effect on July 1
23 following notification of the abolition unless otherwise
24 agreed to by the affected conference boards. If notification
25 of the proposed abolition is made after January 1, sufficient
26 funds shall be transferred from the city assessor's budget to
27 fund the additional responsibilities transferred to the county
28 assessor for the next fiscal year.

29 Sec. 2. Section 441.6, Code 2003, is amended to read as
30 follows:

31 441.6 APPOINTMENT OF ASSESSOR.

32 When a vacancy occurs in the office of city or county
33 assessor, the examining conference board shall, within seven
34 days of the occurrence of the vacancy, request the director of
35 revenue and finance to forward a register containing the names

1 of all individuals eligible for appointment as assessor. The
2 ~~examining-board-may-at-its-own-expense-conduct-a-further~~
3 ~~examination-either-written-or-oral-of-any-person-whose-name~~
4 ~~appears-on-the-register-and-shall-make-written-report-of-the~~
5 ~~examination-and-submit-the-report-together-with-the-names-of~~
6 ~~those-individuals-certified-by-the-director-of-revenue-and~~
7 ~~finance-to-the-conference-board-within-fifteen-days-after-the~~
8 ~~receipt-of-the-register-from-the-director-of-revenue-and~~
9 ~~finance.~~

10 Upon receipt of the report of the examining board, the The
11 chairperson of the conference board shall by written notice
12 call a meeting of the conference board to appoint an assessor.
13 The meeting shall be held not later than seven days after the
14 receipt of the report of the examining board register by the
15 conference board. The physical condition, general reputation
16 of the applicants, and their fitness for the position as
17 determined by the examining conference board shall be taken
18 into consideration in making the appointment. At the meeting,
19 the conference board shall appoint an assessor from the
20 register of eligible candidates. However, if a special
21 examination has not been conducted previously for the same
22 vacancy, the conference board may request the director of
23 revenue and finance to hold a special examination pursuant to
24 section 441.7. The chairperson of the conference board shall
25 give written notice to the director of revenue and finance of
26 the appointment and its effective date within ten days of the
27 decision of the board.

28 Sec. 3. Section 441.7, Code 2003, is amended to read as
29 follows:

30 441.7 SPECIAL EXAMINATION.

31 If the conference board fails to appoint an assessor from
32 the list of individuals on the register, the conference board
33 shall request permission from the director of revenue and
34 finance to hold a special examination in the particular city
35 or county in which the vacancy has occurred. Permission may

1 be granted by the director of revenue and finance after
2 consideration of factors such as the availability of
3 candidates in that particular city or county. The director of
4 revenue and finance shall conduct no more than one special
5 examination for each vacancy in an assessing jurisdiction.
6 The examination shall be conducted by the director of revenue
7 and finance as provided in section 441.5, except as otherwise
8 provided in this section. The examining conference board
9 shall give notice of holding the examination for assessor by
10 posting a written notice in a conspicuous place in the county
11 courthouse in the case of county assessors or in the city hall
12 in the case of city assessors, stating that at a specified
13 date, an examination for the position of assessor will be held
14 at a specified place. Similar notice shall be given at the
15 same time by one publication of the notice in three newspapers
16 of general circulation in the case of a county assessor, or in
17 case there are not three such newspapers in a county, then in
18 newspapers which are available, or in one newspaper of general
19 circulation in the city in the case of city assessor. The
20 conference board of the city or county in which a special
21 examination is held shall reimburse the department of revenue
22 and finance for all expenses incurred in the administration of
23 the examination, to be paid for by the respective city or
24 county assessment expense fund. Following the administration
25 of this special examination, the director of revenue and
26 finance shall certify to the examining conference board a new
27 list of candidates eligible to be appointed as assessor and
28 the ~~examining-board-and~~ conference board shall proceed in
29 accordance with the provisions of section 441.6.

30 Sec. 4. Section 441.10, unnumbered paragraph 4, Code 2003,
31 is amended to read as follows:

32 The assessor may peremptorily suspend or discharge any
33 deputy assessor under the assessor's direction upon written
34 charges for neglect of duty, disobedience of orders,
35 misconduct, or failure to properly perform the deputy

1 assessor's duties. Within five days after delivery of written
2 charges to the employee, the deputy assessor may appeal by
3 written notice to the secretary or chairperson of the
4 examining conference board. The board shall grant the deputy
5 assessor a hearing within fifteen days, and a decision by a
6 majority of the examining conference board is final. The
7 assessor shall designate one of the deputies as chief deputy,
8 and the assessor shall assign to each deputy the duties,
9 responsibilities, and authority as is proper for the efficient
10 conduct of the assessor's office.

11 Sec. 5. Section 441.16, unnumbered paragraphs 2, 3, and 9,
12 Code 2003, are amended to read as follows:

13 Not later than January 1 of each year the assessor~~7-the~~
14 examining-board~~7~~ and the board of review~~7~~ shall each prepare a
15 proposed budget of all expenses for the ensuing fiscal year.
16 The assessor shall include in the proposed budget the probable
17 expenses for defending assessment appeals. ~~Said~~ The budgets
18 shall be combined by the assessor and copies ~~thereof-forthwith~~
19 of the combined budgets shall be immediately filed by the
20 assessor in triplicate with the chairperson of the conference
21 board.

22 Such The combined budgets shall contain an itemized list of
23 the proposed salaries of the assessor and each deputy, the
24 amount required for field personnel and other personnel, their
25 number and their compensation; the estimated amount needed for
26 expenses, printing, mileage and other expenses necessary to
27 operate the assessor's office~~7-the-estimated-expenses-of-the~~
28 examining-board~~;~~ and the salaries and expenses of the local
29 board of review.

30 The assessor shall not issue requisitions so as to increase
31 the total expenditures budgeted for the operation of the
32 assessor's office. However, for purposes of promoting
33 operational efficiency, the assessor shall have authority to
34 transfer funds budgeted for specific items for the operation
35 of the assessor's office from one unexpended balance to

1 another; such transfer shall not be made so as to increase the
2 total amount budgeted for the operation of the office of
3 assessor, and no funds shall be used to increase the salary of
4 the assessor or the salaries of permanent deputy assessors.
5 The assessor shall issue requisitions for the ~~examining-board~~
6 ~~and-for-the~~ board of review on order of the chairperson of
7 ~~each~~ the board and for costs and expenses incident to
8 assessment appeals, only on order of the city legal
9 department, in the case of cities and of the county attorney
10 in the case of counties.

11 Sec. 6. Section 441.16, subsection 3, Code 2003, is
12 amended to read as follows:

13 3. The miscellaneous expenses of the assessor's office,
14 and the board of review ~~and-the-examining-board~~, including
15 office equipment, records, supplies, and other required items.

16 Sec. 7. Sections 441.3 and 441.4, Code 2003, are repealed.

17 EXPLANATION

18 This bill eliminates the local examining boards relating to
19 the offices of county and city assessor and assigns the duties
20 of the examining boards to the local conference boards.

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