FEB 2 2 2006
LOCAL GOVERNMENT

HOUSE FILE 2487
BY GRANZOW

Passed House, Date ____________ Passed Senate, Date ____________
Vote: Ayes _______ Nays ________ Vote: Ayes _______ Nays ________
Approved ______________________________

A BILL FOR

An Act relating to joint employment of assessors.
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 6472HH 81
sc/cf/24

HF 2487

S.F. ______ H.F. 2487

Section 1. Section 441.6, Code Supplement 2005, is amended to read as follows:

441.6 APPOINTMENT OF ASSESSOR.

1. a. When a vacancy occurs in the office of city or county assessor, the examining board shall, within seven days of the occurrence of the vacancy, request the director of revenue to forward a register containing the names of all individuals eligible for appointment as assessor. The examining board may, at its own expense, conduct a further examination, either written or oral, of any person whose name appears on the register, and shall make written report of the examination and submit the report together with the names of those individuals certified by the director of revenue to the conference board within fifteen days after the receipt of the register from the director of revenue.

b. Upon receipt of the report of the examining board, the chairperson of the conference board shall by written notice call a meeting of the conference board to appoint an assessor. The meeting shall be held not later than seven days after the receipt of the report of the examining board by the conference board. At the meeting, the conference board shall appoint an assessor from the register of eligible candidates. However, if a special examination has not been conducted previously for the same vacancy, the conference board may request the director of revenue to hold a special examination pursuant to section 441.7. The chairperson of the conference board shall give written notice to the director of revenue of the appointment and its effective date within ten days of the decision of the board.

2. In lieu of subsection 1, a vacancy in the office of assessor occurring during an unexpired term may be filled by appointment by the conference board of an assessor currently serving in another assessing jurisdiction if the conference boards of both assessing jurisdictions agree to jointly employ an assessor. The appointment to fill the vacancy shall be for

the length of the unexpired term. The chairperson of the conference board of the assessing jurisdiction where the vacancy has occurred, shall give written notice to the director of revenue of the agreement to jointly employ an assessor for the remainder of the unexpired term within ten days of the date of the appointment. If the conference boards jointly employing an assessor under this subsection wish to continue joint employment of an assessor beyond completion of the unexpired term, they must do so pursuant to section 441.16A.

Sec. 2. Section 441.8, unnumbered paragraphs 9 and 10, Code Supplement 2005, are amended to read as follows:

If the incumbent assessor is not reappointed as above provided, then not less than sixty days before the expiration of the term of said assessor, a new assessor shall be selected as provided in section 441.6, subsection 1, or section 441.16A.

In the event of the removal, resignation, death, or removal from the county of the said assessor, the conference board shall proceed to fill the vacancy by appointing an assessor to serve the unexpired term in the manner provided in section 441.6, subsection 1 or 2. Until the vacancy is filled, the chief deputy shall act as assessor, and in the event there be no deputy, in the case of counties the auditor shall act as assessor and in the case of cities having an assessor the city clerk shall act as assessor.

Sec. 3. NEW SECTION. 441.16A COUNTIES JOINING IN EMPLOYMENT OF MULTICOUNTY ASSESSOR.

The conference boards of two or more adjacent counties may enter into an agreement pursuant to chapter 28E to jointly employ a county assessor for one or more terms of office. Such agreement shall be written and entered in their respective minutes and a copy of the agreement transmitted to the conference board of each county that is a party to the agreement and to the director of revenue. The duration of the agreement shall not be for a period of less than six years beginning from the date the multicounty assessor is appointed by joint action of the conference boards. The incumbent assessor of each county that is a party to the agreement shall be allowed to complete the current term of office and the multicounty assessor shall be appointed for the succeeding term.

The agreement shall provide that the conference board of each county that is a party to the agreement shall meet jointly on matters pertaining to appointment, retention, or compensation of the assessor, or on other personnel matters relating to the assessor. When meeting jointly, the co-chairpersons of the conference boards shall be the chairperson of each board of supervisors represented on each conference board. When voting on matters at a joint meeting, section 441.2 applies except that no action shall be valid except by the vote of not less than four out of the six units.

Sec. 4. Section 441.47, Code 2005, is amended to read as follows:

441.47 ADJUSTED VALUATIONS.

1. The director of revenue on or about August 15, 1977, and every two years thereafter shall order the equalization of the levels of assessment of each class of property in the several assessing jurisdictions by adding to or deducting from the valuation of each class of property such percentage in each case as may be necessary to bring the same to its taxable value as fixed in this chapter and chapters 427 to 443. The director shall adjust to actual value the valuation of any class of property as set out in the abstract of assessment when the valuation is at least five percent above or below actual value as determined by the director.

2. For purposes of such value adjustments and before such equalization the director shall adopt, in the manner prescribed by chapter 17A, such rules as may be necessary to determine the level of assessment for each class of property

in each county. The rules shall cover all of the following:

~~(1)~~ a. The proposed use of the assessment-sales ratio study set out in section 421.17, subsection 6~~;~~.

~~(2)~~ b. ~~the~~ The proposed use of any statewide income capitalization studies~~;~~.

~~(3)~~ c. ~~the~~ The proposed use of other methods that would assist the director in arriving at the accurate level of assessment of each class of property in each assessing jurisdiction.

3. Each county for which a multicounty assessor is appointed pursuant to section 441.6, subsection 2, or section 441.16A is considered a separate assessing jurisdiction for purposes of this section.

Sec. 5. Section 441.54, Code 2005, is amended to read as follows:

441.54 CONSTRUCTION.

Whenever in the laws of this state, the words "assessor" or "assessors" appear, singly or in combination with other words, they shall be deemed to mean and refer to the multicounty, county, or city assessor, as the case may be.

EXPLANATION

This bill provides that a vacancy in the office of assessor that occurs during an unexpired term may be filled by an assessor from another assessing jurisdiction for the unexpired term if the conference boards of the assessing jurisdictions agree to jointly employ an assessor.

The bill also allows counties to enter into a Code chapter 28E agreement to jointly employ an assessor for one or more terms of office. The bill further provides that the incumbent assessor of each county that is a party to such an agreement shall be allowed to complete the current term of office.