

**House File 236 - Introduced**

HOUSE FILE 236

BY KAUFMANN

**A BILL FOR**

- 1 An Act relating to city and county property assessment
- 2 officials and boards.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.9, Code 2011, is amended to read as  
2 follows:

3 **441.9 Removal of assessor.**

4 1. The assessor may be removed by a majority vote of the  
5 conference board, after charges of misconduct, nonfeasance,  
6 malfeasance, or misfeasance in office shall have been  
7 substantiated at a public hearing, if same is demanded by the  
8 assessor by written notice served upon the chairperson of the  
9 conference board.

10 2. The assessor may also be removed by a majority vote  
11 of the conference board after charges of severe lack of  
12 transparency, severe lack of communication with constituents,  
13 or loss of public records described in section 441.17 shall  
14 have been substantiated at a public hearing, if a public  
15 hearing is requested by the assessor by written notice served  
16 upon the chairperson of the conference board.

17 3. The conference board shall also be required to conduct  
18 a formal review of an assessor's job status upon receipt of  
19 a petition requesting such a review and signed by eligible  
20 electors equal in number to at least ten percent of the votes  
21 cast in the county for the office of president of the United  
22 States or governor at the preceding general election, in the  
23 case of a county, and equal in number to at least ten percent  
24 of the votes cast at the last preceding regular city election,  
25 in the case of a city.

26 Sec. 2. Section 441.17, Code 2011, is amended by adding the  
27 following new subsection:

28 NEW SUBSECTION. 12. Hold a public hearing prior to  
29 revaluation of any property that the assessor estimates may  
30 result in an annual increase of twenty-five thousand dollars  
31 or more in property taxes on the property, except in cases  
32 where the increased valuation is due to new construction or  
33 improvements to the property.

34 Sec. 3. Section 441.31, subsection 1, Code 2011, is amended  
35 to read as follows:

1     1. ~~The~~ In the case of a county, the chairperson of the board  
2 of supervisors shall call a meeting by written notice to all of  
3 the members of the board for the purpose of appointing a board  
4 of review for all assessments made by the county assessor. In  
5 the case of a city, the chairperson of the conference board  
6 shall call a meeting by written notice to all of the members of  
7 the board for the purpose of appointing a board of review for  
8 all assessments made by the city assessor. The board of review  
9 may consist of either three members or five members. As nearly  
10 as possible this board shall include one licensed real estate  
11 broker and one registered architect or person experienced in  
12 the building and construction field. In the case of a county,  
13 at least one member of the board shall be a farmer. Not more  
14 than two members of the board of review shall be of the same  
15 profession or occupation and members of the board of review  
16 shall be residents of the assessor jurisdiction. The terms  
17 of the members of the board of review shall be for six years,  
18 beginning with January 1 of the year following their selection.  
19 In boards of review having three members, the term of one  
20 member of the first board to be appointed shall be for two  
21 years, one member for four years, and one member for six years.  
22 In the case of boards of review having five members, the term  
23 of one member of the first board to be appointed shall be for  
24 one year, one member for two years, one member for three years,  
25 one member for four years, and one member for six years.

26     Sec. 4. Section 441.31, subsection 2, paragraph a, Code  
27 2011, is amended to read as follows:

28     a. ~~However, notwithstanding~~ Notwithstanding the board of  
29 review appointed by the county ~~conference board~~ of supervisors  
30 pursuant to subsection 1, a city council of a city having a  
31 population of seventy-five thousand or more which is a member  
32 of a county conference board may provide, by ordinance, for a  
33 city board of review to hear appeals of property assessments  
34 by residents of that city. The members of the city board  
35 of review shall be appointed by the city council. The city

1 shall pay the expenses incurred by the city board of review.  
2 However, if the city has a population of more than one hundred  
3 twenty-five thousand, the expenses incurred by the city board  
4 of review shall be paid by the county. All of the provisions of  
5 this chapter relating to the boards of review shall apply to a  
6 city board of review appointed pursuant to this subsection.

7 Sec. 5. Section 441.31, subsection 3, Code 2011, is amended  
8 to read as follows:

9 3. Notwithstanding the requirements of subsection 1,  
10 the ~~conference~~ board of supervisors or a city council which  
11 has appointed a board of review may increase the membership  
12 of the board of review by an additional two members if it  
13 determines that as a result of the large number of protests  
14 filed or estimated to be filed the board of review will be  
15 unable to timely resolve the protests with the existing number  
16 of members. If the board of review has ten members, not more  
17 than four additional members may be appointed by the ~~conference~~  
18 board of supervisors. The additional emergency members  
19 shall be appointed for a term set by the ~~conference~~ board of  
20 supervisors or the city council but not for longer than two  
21 years. The ~~conference~~ board of supervisors or the city council  
22 may extend the terms of the emergency members if it makes a  
23 similar determination as required for the initial appointment.

24 Sec. 6. Section 441.31, Code 2011, is amended by adding the  
25 following new subsection:

26 NEW SUBSECTION. 4. The county board of supervisors may  
27 appoint a new county board of review upon receipt of a petition  
28 requesting removal and signed by eligible electors of the  
29 county equal in number to at least ten percent of the votes  
30 cast in the county for the office of president of the United  
31 States or governor at the preceding general election.

32 EXPLANATION

33 This bill relates to city and county assessors, conference  
34 boards, and boards of review.

35 The bill creates additional justifications for the removal

1 of an assessor by majority vote of a conference board.  
2 These additional justifications include a severe lack of  
3 transparency, a severe lack of communication with constituents,  
4 or the loss of records. The bill also requires that a  
5 conference board review the job status of the assessor if the  
6 conference board is petitioned to do so by eligible electors  
7 equal to at least 10 percent of the individuals who voted in  
8 the preceding general election, in the case of a county, and  
9 equal to at least 10 percent of the votes cast at the preceding  
10 regular city election, in the case of a city.

11 The bill requires the assessor to hold a public hearing prior  
12 to the revaluation of any property that would result in an  
13 increase of \$25,000 or more in property taxes on the property,  
14 except where the increased valuation is due to new construction  
15 or improvements to the property.

16 The bill requires that county boards of review be appointed  
17 by the county board of supervisors. Current law requires that  
18 boards of review for both cities and counties be appointed  
19 by the respective conference board. The bill does not amend  
20 current law pertaining to city boards of review. The bill  
21 further requires that a county board of supervisors may appoint  
22 a new county board of review if the board of supervisors is  
23 petitioned to do so by eligible electors equal to at least 10  
24 percent of the votes cast at the preceding general election.