

House Study Bill 162 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON WAGNER)

A BILL FOR

1 An Act relating to the administration of the special
2 appraiser's fund and the assessment expense fund.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 421.30, subsection 6, Code 2011, is
2 amended to read as follows:

3 6. Upon the director's approval of the advancement of funds
4 from the reassessment expense fund, the director shall certify
5 to the appropriate conference board and assessor a schedule for
6 disbursing the loan to the assessing jurisdiction's ~~appraiser~~
7 assessment expense fund authorized by section ~~441.50~~ 441.16.
8 The schedule shall provide for the disbursement of funds over
9 the period of the reassessment project, except that ten percent
10 of the funds shall not be disbursed until the project is
11 completed. The conference board shall at its next opportunity
12 levy pursuant to section ~~441.50~~ 441.16 sufficient funds for
13 purposes of repaying the loan made from the reassessment
14 expense fund. The amount levied shall be sufficient to repay
15 the loan in semiannual installments during the course of the
16 reappraisal project as specified by a repayment schedule
17 established by the director. The repayment schedule shall
18 provide for repayment of the loan not later than one year
19 following the completion of the reassessment. Semiannual
20 repayments of the proceeds of the loan shall be made on or
21 before December 1 and May 1 of each year.

22 Sec. 2. Section 441.16, Code 2011, is amended to read as
23 follows:

24 **441.16 Budget.**

25 1. All expenditures under this chapter shall be paid as
26 ~~hereinafter~~ provided in this section.

27 2. a. Not later than January 1 of each year the assessor,
28 the examining board, and the board of review, shall each
29 prepare a proposed budget of all expenses for the ensuing
30 fiscal year. The assessor shall include in the proposed budget
31 the probable expenses for defending assessment appeals. Said
32 budgets shall be combined by the assessor and copies ~~thereof~~ of
33 the budgets forthwith filed by the assessor in triplicate with
34 the chairperson of the conference board.

35 b. Such combined budgets shall contain an itemized list

1 of the proposed salaries of the assessor and each deputy, the
2 amount required for field personnel and other personnel, their
3 number and their compensation; the estimated amount needed for
4 expenses, printing, mileage, and other expenses necessary to
5 operate the assessor's office, the estimated expenses of the
6 examining board, and the salaries and expenses of the local
7 board of review.

8 3. a. Each fiscal year the chairperson of the conference
9 board shall, by written notice, call a meeting of the
10 conference board to consider the proposed budget and to comply
11 with section 24.9.

12 b. At such meeting the conference board shall authorize:
13 ~~1.~~ (1) The number of deputies, field personnel, and other
14 personnel of the assessor's office.

15 ~~2.~~ (2) The salaries and compensation of members of the
16 board of review, the assessor, chief deputy, other deputies,
17 field personnel, and other personnel, and determine the time
18 and manner of payment.

19 ~~3.~~ (3) The miscellaneous expenses of the assessor's office,
20 the board of review, and the examining board, including office
21 equipment, records, supplies, and other required items.

22 ~~4.~~ (4) The estimated expense of assessment appeals. All
23 such expense items shall be included in the budget adopted for
24 the ensuing year.

25 4. All tax levies and expenditures provided for herein shall
26 be subject to the provisions of chapter 24 and the conference
27 board is hereby declared to be the certifying board.

28 5. a. Any tax for the maintenance of the office of assessor
29 and other assessment procedure shall be levied only upon the
30 property in the area assessed by ~~said~~ the assessor, and such
31 tax levy shall not exceed ~~forty and one-half~~ sixty-seven and
32 one-half cents per thousand dollars of assessed value in
33 the assessing areas ~~where the valuation upon which the tax~~
34 ~~is levied does not exceed ninety-two million, six hundred~~
35 ~~thousand dollars; thirty-three and three-fourths cents per~~

1 ~~thousand dollars of assessed value in assessing areas where~~
2 ~~the valuation upon which the tax is levied exceeds ninety-two~~
3 ~~million, six hundred thousand dollars and does not exceed one~~
4 ~~hundred eleven million, one hundred twenty thousand dollars;~~
5 ~~twenty-seven cents per thousand dollars of assessed value in~~
6 ~~assessing areas where the valuation upon which the tax is~~
7 ~~levied exceeds one hundred eleven million, one hundred twenty~~
8 ~~thousand dollars~~ area. The county treasurer shall credit the
9 sums received from such levy to a separate fund to be known
10 as the "~~assessment expense fund~~" assessment expense fund and
11 from which fund all expenses incurred under this chapter shall
12 be paid. In the case of a county where there is more than
13 one assessor the treasurer shall maintain separate assessment
14 expense funds for each assessor.

15 b. The county auditor shall keep a complete record of said
16 funds and shall issue warrants thereon only on requisition of
17 the assessor.

18 6. The assessor shall not issue requisitions so as to
19 increase the total expenditures budgeted for the operation of
20 the assessor's office. However, for purposes of promoting
21 operational efficiency, the assessor shall have authority to
22 transfer funds budgeted for specific items for the operation of
23 the assessor's office from one unexpended balance to another;
24 such transfer shall not be made so as to increase the total
25 amount budgeted for the operation of the office of assessor,
26 and no funds shall be used to increase the salary of the
27 assessor or the salaries of permanent deputy assessors. The
28 assessor shall issue requisitions for the examining board
29 and for the board of review on order of the chairperson of
30 each board and for costs and expenses incident to assessment
31 appeals, only on order of the city legal department, in the
32 case of cities and of the county attorney in the case of
33 counties.

34 7. Unexpended funds remaining in the assessment expense
35 fund at the end of a year shall be carried forward into the next

1 year.

2 Sec. 3. Section 441.50, Code 2011, is amended to read as
3 follows:

4 **441.50 Appraisers employed.**

5 The conference board shall have power to employ appraisers
6 or other technical or expert help to assist in the valuation
7 of property, the cost thereof to be paid in the same manner as
8 other expenses of the assessor's office. ~~The conference board
9 may certify for levy annually an amount not to exceed forty
10 and one-half cents per thousand dollars of assessed value of
11 taxable property for the purpose of establishing a special
12 appraiser's fund, to be used only for such purposes. From
13 time to time the conference board may direct the transfer of
14 any unexpended balance in the special appraiser's fund to the
15 assessment expense fund.~~

16 Sec. 4. TRANSFER OF FUNDS. On or within ten days following
17 the effective date of this Act, the conference board of each
18 county and city established pursuant to section 441.2 shall
19 transfer all moneys remaining in the county's or city's special
20 appraiser's fund, as applicable, to that county's or city's
21 assessment expense fund.

22 EXPLANATION

23 This bill combines the special appraiser's fund, under
24 Code section 441.50, with the assessment expense fund, under
25 Code section 441.16, in the office of local assessor and
26 specifies that the levy rate for the assessment expense fund
27 is limited to 67 and 1/2 cents per \$1,000 of assessed value in
28 the assessing area.

29 The bill also requires remaining moneys in the special
30 appraiser's fund to be transferred to the assessment expense
31 fund.