

Senate File 133 - Introduced

SENATE FILE 133

BY KLIMESH

A BILL FOR

1 An Act allowing counties to enter into agreements to jointly
2 appoint a county assessor.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.1, Code 2021, is amended to read as
2 follows:

3 **441.1 Office of assessor created.**

4 1. In every county in the state of Iowa the office of
5 assessor is hereby created. The boards of supervisors of two
6 or more counties may enter into an agreement under chapter
7 28E to jointly appoint a county assessor, employ a deputy
8 assessor and professional and clerical assistants for the
9 county assessor, and provide such services as can be carried
10 out jointly and will operate to the counties' mutual benefit.
11 The agreement shall be written and entered in the boards'
12 respective minutes. The county assessor appointed under the
13 agreement shall be the official county assessor for each of the
14 respective counties that are a party to the agreement and shall
15 serve for such term as provided in section 441.8. The written
16 agreement shall provide for the determination of the cost of
17 the joint program and the manner of allocation of the cost to
18 each board for inclusion in the respective budgets. The boards
19 by mutual agreement shall designate one board to make payments
20 for salaries and other costs of the joint program. That board
21 shall be reimbursed by the other boards in accordance with the
22 joint agreement. The provisions of chapter 28E are applicable
23 to this subsection.

24 2. A city having a population of ten thousand or more,
25 according to the latest federal census, may by ordinance
26 provide for the selection of a city assessor and for the
27 assessment of property in the city under the provisions of
28 this chapter. A city desiring to provide for assessment under
29 the provisions of **this chapter** shall, not less than sixty days
30 before the expiration of the term of the assessor in office,
31 notify the taxing bodies affected and proceed to establish a
32 conference board, examining board, and board of review and
33 select an assessor, all as provided in **this chapter**. A city
34 desiring to abolish the office of city assessor shall repeal
35 the ordinance establishing the office of city assessor, notify

1 the county conference board and the affected taxing districts,
2 provide for the transfer of appropriate records and other
3 matters, and provide for the abolition of the respective boards
4 and the termination of the terms of office of the assessor
5 and members of the respective boards. The abolition of the
6 city assessor's office shall take effect on July 1 following
7 notification of the abolition unless otherwise agreed to by the
8 affected conference boards. If notification of the proposed
9 abolition is made after January 1, sufficient funds shall
10 be transferred from the city assessor's budget to fund the
11 additional responsibilities transferred to the county assessor
12 for the next fiscal year.

13 Sec. 2. Section 441.2, Code 2021, is amended to read as
14 follows:

15 **441.2 Conference board.**

16 1. ~~In~~ Except as otherwise provided in subsection 2, in
17 each county and each city having an assessor there shall be
18 established a conference board. In counties, the conference
19 board shall consist of the mayors of all incorporated cities in
20 the county whose property is assessed by the county assessor,
21 one representative from the board of directors of each high
22 school district of the county, who is a resident of the county,
23 ~~said board of directors appointing said representative for~~
24 ~~a one-year term and notifying the clerk of the conference~~
25 ~~board as to their representative,~~ and members of the board
26 of supervisors. Each board of directors of a high school
27 district appointing a representative shall notify the clerk
28 of the conference board of their representative, who shall
29 serve for a one-year term. In cities having an assessor, the
30 conference board shall consist of the members of the city
31 council, school board, and county board of supervisors. In the
32 counties, the chairperson of the board of supervisors shall
33 act as chairperson of the conference board, ~~in.~~ In cities
34 having an assessor, the mayor of the city council shall act as
35 chairperson of the conference board. In any action taken by

1 the conference board, the mayors of all incorporated cities in
2 the county whose property is assessed by the county assessor
3 shall constitute one voting unit, the members of the city board
4 of education or one representative from the board of directors
5 of each high school district of the county shall constitute one
6 voting unit, the members of the city council shall constitute
7 one voting unit, and the county board of supervisors shall
8 constitute one voting unit, each unit having a single vote and
9 no action shall be valid except by the vote of not less than
10 two out of the three units. The majority vote of the members
11 present of each unit shall determine the vote of the unit. The
12 assessor shall be clerk of the conference board.

13 2. For counties that jointly appoint a county assessor
14 pursuant to section 441.1, the conference board shall consist
15 of the mayors of all incorporated cities in the counties whose
16 property is assessed by the county assessor, one representative
17 from the board of directors of each high school district in the
18 counties who is a resident of one of the counties, and members
19 of each board of supervisors. Each board of directors of a
20 high school district appointing a representative shall notify
21 the clerk of the conference board of their representative, who
22 shall serve for a one-year term. The voting units shall elect
23 a chairperson of one of the boards of supervisors to serve
24 as the chairperson of the conference board. Provisions set
25 forth in subsection 1 regarding voting on an action taken by
26 the conference board apply to conference boards created under
27 this subsection. The county assessor shall be clerk of the
28 conference board.

29 Sec. 3. Section 441.5, subsection 7, Code 2021, is amended
30 to read as follows:

31 7. Following the administration of the examination, the
32 director of revenue shall establish a register containing
33 the names, in alphabetical order, of all individuals who are
34 eligible for appointment as assessor. The test scores of
35 individuals on the register shall be given to a ~~city or county~~

1 conference board upon request. All eligible individuals shall
2 remain on the register for a period of two years following the
3 date of certification granted by the director.

4 Sec. 4. Section 441.7, Code 2021, is amended to read as
5 follows:

6 **441.7 Special examination.**

7 If the conference board fails to appoint an assessor from
8 the list of individuals on the register, the conference board
9 shall request permission from the director of revenue to
10 hold a special examination in the particular ~~city or county~~
11 jurisdiction in which the vacancy has occurred. Permission
12 may be granted by the director of revenue after consideration
13 of factors such as the availability of candidates in that
14 particular ~~city or county~~ jurisdiction. The director of
15 revenue shall conduct no more than one special examination for
16 each vacancy in an assessing jurisdiction. The examination
17 shall be conducted by the director of revenue as provided
18 in [section 441.5](#), except as otherwise provided in this
19 section. The examining board shall give notice of holding
20 the examination for assessor by posting a written notice in
21 a conspicuous place in ~~the~~ each county courthouse in the
22 jurisdiction in the case of county assessors or in the city
23 hall in the case of city assessors, stating that at a specified
24 date, an examination for the position of assessor will be
25 held at a specified place. Similar notice shall be given
26 at the same time by one publication of the notice in three
27 newspapers of general circulation in the case of a county
28 assessor, or in case there are not three such newspapers in
29 ~~a county~~ the jurisdiction, then in newspapers ~~which~~ that are
30 available, or in one newspaper of general circulation in the
31 city in the case of city assessor. The conference board of
32 the ~~city or county~~ jurisdiction in which a special examination
33 is held shall reimburse the department of revenue for all
34 expenses incurred in the administration of the examination, to
35 be paid for by the respective ~~city or county~~ jurisdiction's

1 assessment expense fund. Following the administration of this
2 special examination, the director of revenue shall certify to
3 the examining board a new list of candidates eligible to be
4 appointed as assessor and the examining board and conference
5 board shall proceed in accordance with the provisions of
6 section 441.6.

7 Sec. 5. Section 441.8, subsection 8, Code 2021, is amended
8 to read as follows:

9 8. In the event of the removal, resignation, death, or
10 removal from ~~the a county of~~ under the said assessor assessor's
11 jurisdiction, the conference board shall proceed to fill the
12 vacancy by appointing an assessor to serve the unexpired term
13 in the manner provided in [section 441.6](#). Until the vacancy
14 is filled, the chief deputy shall act as assessor, and in
15 the event there ~~be~~ is no deputy, in the case of ~~counties an~~
16 individual county the auditor shall act as assessor, in the
17 case of counties that jointly appoint an assessor the voting
18 units shall appoint a county auditor from one of the counties
19 to act as assessor, and in the case of cities having an
20 assessor the city clerk shall act as assessor.

21 Sec. 6. Section 441.10, subsection 3, Code 2021, is amended
22 to read as follows:

23 3. Following the administration of the examination, the
24 director of revenue shall establish a register containing
25 the names, in alphabetical order, of all individuals who are
26 eligible for appointment as a deputy assessor. The test scores
27 of individuals on the register shall be given to a ~~city or~~
28 ~~county~~ conference board upon request. All eligible individuals
29 shall remain on the register for a period of two years
30 following the date of certification granted by the director.

31 Sec. 7. Section 441.17, subsection 2, Code 2021, is amended
32 to read as follows:

33 2. Cause to be assessed, in accordance with [section 441.21](#),
34 all the property in the assessor's ~~county or city~~ jurisdiction,
35 except property exempt from taxation, or the assessment of

1 which is otherwise provided for by law. However, an assessor
2 or deputy assessor shall not personally assess a property if
3 the person or a member of the person's immediate family owns
4 the property, has a financial interest in the property, or has
5 a financial interest in the entity that owns the property. The
6 director of revenue shall adopt rules pursuant to [chapter 17A](#)
7 to implement and administer [this subsection](#).

8 Sec. 8. Section 441.31, subsection 1, Code 2021, is amended
9 to read as follows:

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

31 Sec. 9. Section 441.41, Code 2021, is amended to read as
32 follows:

33 **441.41 Legal counsel.**

34 In the case of cities having an assessor, the city legal
35 department shall represent the assessor and board of review

1 in all litigation dealing with assessments. In the case of
2 counties, the county attorney in the appropriate jurisdiction
3 shall represent the assessor and board of review in all
4 litigation dealing with assessments. Any taxing district
5 interested in the taxes received from such assessments may be
6 represented by an attorney and shall be required to appear by
7 attorney upon written request of the assessor to the presiding
8 officer of any such taxing district. Subject to review and
9 prior approval by either the city legal department in the
10 case of a city or the county attorney in the appropriate
11 jurisdiction in the case of a county, the conference board may
12 employ special counsel to assist the city legal department or
13 county attorney as the case may be.

14 EXPLANATION

15 The inclusion of this explanation does not constitute agreement with
16 the explanation's substance by the members of the general assembly.

17 This bill allows two or more counties to enter into an
18 agreement under Code chapter 28E to jointly appoint a county
19 assessor, employ a deputy assessor and necessary professional
20 and clerical staff, and provide such services as can be carried
21 out jointly and will operate to the counties' mutual benefit.
22 The county assessor appointed under the agreement is the
23 official county assessor for each of the respective counties.
24 The agreement shall provide for the determination of the cost
25 of the joint program and the manner of allocation of the cost
26 to each board of supervisors for inclusion in the respective
27 budgets.

28 Current law requires each county having an assessor to
29 establish a conference board, which consists of the mayors
30 of each incorporated city in the county, a member from each
31 board of directors of the high school districts in the county,
32 and the board of supervisors, with each group constituting
33 a voting unit. For counties that share a county assessor,
34 the conference board shall consist of the same voting units
35 but shall include all required members from each county that

1 jointly appoints the county assessor. In the event that the
2 county assessor position is vacant and there is no deputy
3 county assessor, the voting units shall appoint a county
4 auditor from one of the counties to act as assessor.

5 The bill makes conforming changes throughout Code chapter
6 441 (assessment and valuation of property), including changing
7 certain instances of the word "county" or the phrase "city or
8 county" to the word "jurisdiction" in order to accommodate
9 instances of a county assessor that serves more than one
10 county.