

Senate File 384 - Introduced

SENATE FILE 384
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SF 133)

A BILL FOR

1 An Act allowing counties to enter into agreements to jointly
2 share 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.

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

30 3. a. The conference boards of two or more counties may
31 enter into an agreement under chapter 28E to share the services
32 of an assessor, chief deputy assessor, and professional and
33 clerical assistants for the assessor. The agreement shall be
34 written and entered into the board's respective minutes. The
35 assessor shall be appointed under section 441.6 in all of the

1 counties the assessor will serve as provided in the written
2 agreement. The assessor shall serve for a term as provided in
3 section 441.8.

4 b. The written agreement shall provide for the determination
5 of the cost of the shared assessor and staff and the manner
6 of allocation of the cost to each county for inclusion in the
7 respective budgets. The written agreement shall designate one
8 conference board to make payments for salaries and other costs
9 of the shared assessor and staff. The conference board shall
10 be reimbursed by the other conference boards in accordance
11 with the agreement. The written agreement may provide for the
12 methods of abolishing the shared assessor agreement and the
13 procedure to resolve a tie vote in any action taken by the
14 conference boards.

15 c. Unless the context otherwise requires, an assessor
16 serving multiple counties under this subsection shall have
17 all of the same powers and duties, and be subject to the same
18 restrictions, as a county assessor as set forth in this chapter
19 and as otherwise provided by law. However, an assessor serving
20 multiple counties as provided in this subsection shall not be
21 considered to be in violation of section 441.17, subsection 1,
22 by serving the multiple counties that have agreed to share the
23 assessor.

24 d. The provisions of chapter 28E are applicable to this
25 section.

26 EXPLANATION

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

29 This bill allows two or more counties to enter into an
30 agreement under Code chapter 28E to jointly share the services
31 of a county assessor, chief deputy assessor, and professional
32 and clerical assistants for the assessor. The county assessor
33 shall be appointed under Code section 441.6 in all of the
34 counties that the assessor will serve.

35 The agreement shall provide for the determination of

1 the cost of the shared assessor and staff and the manner
2 of allocation of the cost to each county for inclusion in
3 the respective budgets. The agreement shall designate one
4 conference board to make payments for salaries and other costs,
5 and that conference board shall be reimbursed by the other
6 conference boards as provided by the agreement. The agreement
7 may provide for the methods of abolishing the shared assessor
8 agreement and the procedure to resolve a tie vote in any action
9 taken by the conference boards.

10 The bill states that a shared assessor shall have all
11 of the same powers and duties, and be subject to the same
12 restrictions, as a county assessor. However, an assessor
13 serving multiple counties does not violate the duty to devote
14 the assessor's full time to the duties of the office or refrain
15 from another occupation or business that interferes with the
16 assessor's duties by serving multiple counties that have agreed
17 to share the assessor.