

PROPERTY TAX
REVIEW COMMITTEE

DUTIES OF ASSESSOR
AND
BUDGET PROCESS

Presented by
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POSITION OF ASSESSOR

To be eligible for appointment as assessor, a person must first pass an examination administered by the Department of Revenue. To take the examination, a person must possess a high school diploma or an equivalent certificate issued by the U.S. armed forces or the appropriate educational agency of any state. In addition, an application must be completed and received by the Department of Revenue at least three days prior to the date of the examination. Persons do not have to be residents of Iowa to take the assessor examination.

The examination is designed to measure an applicant's knowledge of appraisal theory and practice and Iowa's assessment laws. Appraisal topics covered by the examination include not only the theory of the sales, cost, and income approaches to market value, but also the practical application of each approach. Questions on assessment laws cover valuation standards, statutory assessment procedures, and tax credits and exemptions for which assessors are responsible.

The Department of Revenue is required to hold at least two examinations each year in Des Moines. Additional state wide examinations may be held if necessary. Also, under certain circumstances, a conference board may request the Department to hold a special examination outside Des Moines. To pass the examination, a person must receive a score of at least seventy percent. Persons who pass the examination are granted either regular or temporary certification by the Department of Revenue, depending upon their experience.

Persons who have had at least two years appraisal-related experience are granted regular certification. Those who lack the experience receive temporary certification. In determining certification eligibility, appraisal-related experience is considered to consist of full-time employment during which time the applicant was responsible for determining the final valuation of property. A person who receives temporary certification and subsequently acquires the required experience may obtain regular certification by again passing the examination.

Following the administration of the examination, the Director of Revenue shall establish a register containing the names, in alphabetical order, of all individuals who are eligible for appointment as assessor. The test scores of individuals on the register shall be given to a city or county conference board upon request. All eligible individuals shall remain on the register for a period of two years following the date of certification granted by the Director.

Incumbent assessors who have served six consecutive years shall be placed on the register of individuals eligible for appointment as assessor. In order to be appointed to the position of assessor, the assessor shall comply with the continuing education requirements. The number of credits required for certification as eligible for appointment as assessor in a jurisdiction other than where the

assessor is currently serving shall be prorated according to the percentage of the assessor's term which is covered by the continuing education requirements of Iowa Code section 441.8. The credit necessary for certification for appointment is the product of one hundred fifty multiplied by the quotient of the number of months served of an assessor's term covered by the continuing education requirements of section 441.8 divided by seventy-two. If the number of credits necessary for certification for appointment as determined under this paragraph results in a partial credit hour, the credit hour shall be rounded to the nearest whole number.

Within sixty days of an examination, persons may review their examination in the Department of Revenue office in Des Moines. The review is limited to their answer sheet which indicates those questions answered incorrectly and the examination questions. Correct answers to the questions are not released, and no notes are permitted to be taken. Persons who review their examinations must wait at least thirty days before taking the examination again. This applies to both the assessor and deputy assessor examinations.

ASSESSOR APPOINTMENT PROCEDURES

When an assessor position becomes vacant, the local examining board shall request a register of eligible candidates from the Department of Revenue. After receiving the register, the examining board may contact all or some of the eligible candidates and may, at its discretion, conduct interviews. The examining board may also conduct a further examination of the candidates.

After reviewing the applicants and holding any interviews, the examining board must submit a written report to the conference board. The report should describe the examining board's activities in sufficient detail to assist the conference board in making an appointment. In addition, the report may also contain recommendations of the examining board for assessor appointment. Within seven days of receiving the examining board's report, the conference board must hold a meeting to appoint an assessor. If an assessor is selected at this meeting, the conference board must, within ten days, notify the Department of Revenue of the appointment and its effective date.

If the conference board does not appoint an assessor, a request for a special examination to be given in the jurisdiction in which the vacancy exists must be made to the Department of Revenue. The request must state why the conference board is asking for the special examination and demonstrate that a good faith effort was made to make an appointment from the original register. Only one special examination may be held in a jurisdiction, and the conference board must reimburse the Department of Revenue for all expenses incurred in administering the examination.

Although a special examination is given in the jurisdiction in which the vacancy exists, it is

conducted in the same manner as are the statewide examinations held in Des Moines. The special examination shall be open to all interested applicants, not just those from the jurisdiction where the special examination is being given. Following the special examination, the statewide register of eligible candidates is updated to reflect the names of any persons who passed the examination.

The examining board of the jurisdiction in which the special examination is held receives a copy of the updated register. Both the examining board and conference board then proceed to fill the vacancy as previously described, except that a second special examination cannot be requested.

The conference board may appoint as assessor any person whose name is contained on the register of eligible candidates. If the candidate is currently an Iowa assessor or deputy assessor, he/she must be current on continuing education requirements as per Iowa Code section 441.8. Appointments made prior to the expiration of the previous assessor's six-year term are only for the unexpired balance of that term.

If the person appointed as assessor holds regular certification, no further action is necessary. However, if the new assessor holds temporary certification, he or she must, within eighteen months, complete a course of study conducted by the Department of Revenue. The course of study includes required attendance at certain schools, as well as on-the-job training by Department personnel. The conference board must reimburse the Department of Revenue for all expenses incurred in providing this training.

Assessors who have been appointed under a temporary certification who successfully complete the prescribed course of study are granted regular certification at the end of the eighteen-month period. Assessors who do not successfully complete the program lose their temporary certificates and are not eligible to remain in office as assessor. At that point, the position becomes vacant and the selection procedure must be repeated.

ASSESSOR CONTINUING EDUCATION

Once appointed, an assessor must complete at least 150 hours of continuing education to be eligible for reappointment to that position. The continuing education program is administered by the Director of Revenue. The Director approves courses for inclusion in the continuing education program, and certifies to conference boards those assessors who have completed the program and are eligible for reappointment.

Of the required 150 hours, 90 hours must be earned from courses for which a score of at least seventy percent is received on an examination given at the end of the course. The remaining 60 hours may be earned from courses and seminars for which there is no examination offered. Tested

credit of no more than thirty hours may also be received for the submission of a narrative appraisal approved by a professional appraisal society designated by the Director of Revenue. An assessor may receive "non-tested" credit for a course if he or she fails the examination for that course by making application for "non-tested" credit.

A course may be taken for credit only once during an assessor's six-year term, and the assessor must attend all sessions of each course to receive credit. Assessors may also receive "non-tested" credit for courses for which they serve as instructors, but only once for each course taught.

For a person appointed to fill an unexpired six-year term, the number of continuing education credits required is pro-rated to correspond with the portion of the term remaining. Deputy assessors who are appointed assessors may carry forward any credits earned during the current six-year period in which the appointment was made and have those credits apply toward satisfying their requirements as assessors.

At least ninety days before the expiration of the assessor's six-year term, the conference board is required to hold a meeting to consider the assessor's reappointment. An incumbent assessor may be reappointed only if the Director of Revenue certifies that the continuing education requirements have been satisfied. If the incumbent assessor is not reappointed, the conference board must appoint a new assessor by not less than sixty days prior to the expiration of the incumbent's term. The conference board may remove an assessor from office for misconduct, nonfeasance, misfeasance, or malfeasance in office. Upon the written request of the assessor, the conference board must substantiate the charges at a public hearing.

BUDGET PROCESS

The assessor is responsible for developing an itemized preliminary budget estimate for the operation of the assessor's office. The budget estimate is to cover all estimated expenses for the next fiscal year beginning July first and ending June thirtieth. The budget estimate is to include all estimated expenses for the assessor's office, conference board, examining board, and the board of review. Included with the board of review's budget would be the cost of court appeals.

Limitations of the assessor's budget are based upon the amount of assessed valuation within the jurisdiction. A maximum tax rate of 40.5 cents per one thousand dollars of value is permitted if the total valuation does not exceed \$92,600,000. A maximum of 33.75 cents per one thousand dollars of value is permitted if the valuation is more than \$92,600,000, but less than \$111,120,000 taxable valuation. A maximum of 27.0 cents per one thousand dollars of valuation is permitted in jurisdictions whose valuation exceeds \$111,120,000 in taxable value.

A special appraiser's fund may be established within the budget for the reappraisal of property within the jurisdiction. All reappraisal functions, whether performed by the assessor's office or by a professional company may be paid from this fund. Funds accumulated in the special appraisal fund may, by action of the conference board, be transferred to the assessment expense fund, and then applied toward non-reappraisal expenses.

Limitations for the special appraiser's fund are also based upon the assessed valuation of the jurisdiction. A maximum tax rate of 40.5 cents per one thousand dollars of assessed valuation is allowed for this special appraisal fund.

The conference board may also levy an emergency fund at a rate not to exceed twenty-seven cents per thousand dollars of assessed value of taxable property within the jurisdiction. The conference board must first receive approval of the State Appeal Board to make such an emergency levy. A transfer of money may be made from the emergency fund to the assessment expense fund with the written approval of the State Appeal Board in response to a request by a two-thirds vote of the conference board.

IOWA ASSESSOR JURISDICTIONS

FY 2005 BUDGETED EXPENDITURES AND TOTAL LEVIES

	TOTAL BUDGETED EXPENDITURES		TOTAL LEVIES
COUNTY ASSESSORS			
ADAIR COUNTY ASSESSOR	\$ 152,301		\$ 152,301
ADAMS COUNTY ASSESSOR	117,306		117,821
ALLAMAKEE COUNTY ASSESSOR	347,953		290,651
APPANOOSE COUNTY ASSESSOR	214,857		197,436
AUDUBON COUNTY ASSESSOR	146,586		146,586
BENTON COUNTY ASSESSOR	401,664		232,857
BLACK HAWK COUNTY ASSESSOR	1,142,337		1,129,000
BOONE COUNTY ASSESSOR	434,598		327,675
BREMER COUNTY ASSESSOR	432,241		403,081
BUCHANAN COUNTY ASSESSOR	304,685		277,500
BUENA VISTA COUNTY ASSESSOR	550,732		431,073
BUTLER COUNTY ASSESSOR	317,655		296,865
CALHOUN COUNTY ASSESSOR	257,596		261,762
CARROLL COUNTY ASSESSOR	246,937		240,089
CASS COUNTY ASSESSOR	227,894		234,410
CEDAR COUNTY ASSESSOR	404,235		321,384
CERRO GORDO COUNTY ASSESSOR	383,000		341,024
CHEROKEE COUNTY ASSESSOR	314,400		332,437
CHICKASAW COUNTY ASSESSOR	310,590		297,201
CLARKE COUNTY ASSESSOR	220,356		188,305
CLAY COUNTY ASSESSOR	340,160		250,660
CLAYTON COUNTY ASSESSOR	440,484		279,840
CLINTON COUNTY ASSESSOR	613,270		295,940
CRAWFORD COUNTY ASSESSOR	280,316		246,094
DALLAS COUNTY ASSESSOR	723,107		678,315
DAVIS COUNTY ASSESSOR	191,426		166,497
DECATUR COUNTY ASSESSOR	153,681		147,624
DELAWARE COUNTY ASSESSOR	446,532		451,454
DES MOINES COUNTY ASSESSOR	546,850		455,276
DICKINSON COUNTY ASSESSOR	421,307		387,741
DUBUQUE COUNTY ASSESSOR	432,600		340,153
EMMET COUNTY ASSESSOR	254,736		246,236
FAYETTE COUNTY ASSESSOR	424,406		366,346
FLOYD COUNTY ASSESSOR	438,538		314,478
FRANKLIN COUNTY ASSESSOR	299,199		312,680
FREMONT COUNTY ASSESSOR	205,031		134,660
GREENE COUNTY ASSESSOR	219,625		172,857
GRUNDY COUNTY ASSESSOR	227,362		214,530
GUTHRIE COUNTY ASSESSOR	268,938		314,228
HAMILTON COUNTY ASSESSOR	697,711		439,331
HANCOCK COUNTY ASSESSOR	198,389		208,155
HARDIN COUNTY ASSESSOR	152,307		120,824
HARRISON COUNTY ASSESSOR	186,925		140,000
HENRY COUNTY ASSESSOR	490,610		366,136
HOWARD COUNTY ASSESSOR	227,810		205,175
HUMBOLDT COUNTY ASSESSOR	305,924		270,255
IDA COUNTY ASSESSOR	115,106		104,219
IOWA COUNTY ASSESSOR	389,934		407,927
JACKSON COUNTY ASSESSOR	278,000		252,215
JASPER COUNTY ASSESSOR	433,302		332,960
JEFFERSON COUNTY ASSESSOR	261,007		326,537
JOHNSON COUNTY ASSESSOR	890,289		634,000
JONES COUNTY ASSESSOR	492,600		264,300
KEOKUK COUNTY ASSESSOR	200,028		196,845
KOSSUTH COUNTY ASSESSOR	291,400		270,871
LEE COUNTY ASSESSOR	429,974		393,123
LINN COUNTY ASSESSOR	624,461		611,436
LOUISA COUNTY ASSESSOR	326,363		319,883
LUCAS COUNTY ASSESSOR	150,747		122,708

IOWA ASSESSOR JURISDICTIONS

FY 2005 BUDGETED EXPENDITURES AND TOTAL LEVIES

	TOTAL BUDGETED EXPENDITURES	TOTAL LEVIES
LYON COUNTY ASSESSOR	218,199	166,851
MADISON COUNTY ASSESSOR	337,212	337,575
MAHASKA COUNTY ASSESSOR	205,566	125,000
MARION COUNTY ASSESSOR	321,572	300,902
MARSHALL COUNTY ASSESSOR	414,826	396,691
MILLS COUNTY ASSESSOR	340,112	272,360
MITCHELL COUNTY ASSESSOR	210,334	201,414
MONONA COUNTY ASSESSOR	242,528	224,921
MONROE COUNTY ASSESSOR	261,859	169,651
MONTGOMERY COUNTY ASSESSOR	250,325	255,321
MUSCATINE COUNTY ASSESSOR	590,931	233,153
O'BRIEN COUNTY ASSESSOR	236,028	252,973
OSCEOLA COUNTY ASSESSOR	117,750	95,069
PAGE COUNTY ASSESSOR	185,213	180,155
PALO ALTO COUNTY ASSESSOR	183,710	181,714
PLYMOUTH COUNTY ASSESSOR	333,475	327,967
POCAHONTAS COUNTY ASSESSOR	208,860	182,103
POLK COUNTY ASSESSOR	4,485,155	4,311,777
POTTAWATTAMIE COUNTY ASSESSOR	1,019,225	980,383
POWESHIEK COUNTY ASSESSOR	367,056	284,210
RINGGOLD COUNTY ASSESSOR	129,832	125,065
SAC COUNTY ASSESSOR	168,954	146,203
SCOTT COUNTY ASSESSOR	824,694	654,135
SHELBY COUNTY ASSESSOR	203,334	201,441
SIOUX COUNTY ASSESSOR	445,893	296,000
STORY COUNTY ASSESSOR	498,033	461,730
TAMA COUNTY ASSESSOR	261,347	240,029
TAYLOR COUNTY ASSESSOR	259,807	221,119
UNION COUNTY ASSESSOR	193,037	187,774
VAN BUREN COUNTY ASSESSOR	139,830	127,553
WAPELLO COUNTY ASSESSOR	250,513	192,674
WARREN COUNTY ASSESSOR	543,397	461,279
WASHINGTON COUNTY ASSESSOR	317,739	296,222
WAYNE COUNTY ASSESSOR	116,323	116,123
WEBSTER COUNTY ASSESSOR	383,601	365,950
WINNEBAGO COUNTY ASSESSOR	230,154	230,154
WINNESHIEK COUNTY ASSESSOR	477,277	428,901
WOODBURY COUNTY ASSESSOR	517,525	484,852
WORTH COUNTY ASSESSOR	149,112	159,564
WRIGHT COUNTY ASSESSOR	351,949	230,795
TOTAL COUNTY ASSESSORS	\$ 37,990,665	\$ 33,089,720
 CITY ASSESSORS		
MASON CITY CITY ASSESSOR	\$ 243,900	\$ 170,319
CLINTON CITY ASSESSOR	383,941	347,852
DUBUQUE CITY ASSESSOR	603,053	481,295
IOWA CITY CITY ASSESSOR	544,739	486,126
CEDAR RAPIDS CITY ASSESSOR	2,052,497	1,690,349
DAVENPORT CITY ASSESSOR	1,016,749	855,093
AMES CITY ASSESSOR	567,093	558,400
SIOUX CITY CITY ASSESSOR	919,121	805,000
TOTAL CITY ASSESSORS	\$ 6,331,093	\$ 5,394,434
TOTAL ALL ASSESSORS	\$ 44,321,758	\$ 38,484,154

Source: Iowa Department of Management