

2 the estates of persons who die after the effective date of the repeal
 3 of the federal estate tax act, or of the provisions thereof providing
 4 for a credit of the taxes paid to the several states of the United
 5 States not exceeding eighty (80) per cent of the tax imposed by said
 6 federal estate tax act, or after such federal estate tax act, or the
 7 eighty (80) per cent credit provisions thereof, may be declared, by
 8 the supreme court of the United States, to be void by reason of any
 9 contravention of the constitution of the United States.

1 SEC. 12. The provisions of this act shall be deemed to be severable,
 2 and in case any section, paragraph, sentence or clause hereof shall be
 3 declared by a court of competent jurisdiction to be unconstitutional,
 4 the remaining provisions hereof shall continue to be in full force and
 5 effect.

1 SEC. 13. This act, being deemed of immediate importance, shall
 2 be in effect from and after its publication in two newspapers pub-
 3 lished in this state, as provided by law.

House File No. 165. Approved April 6, A. D., 1929.

I hereby certify that the foregoing act was published in the Winterset Madisonian
 April 11, 1929, and the Charles City Press April 11, 1929.

ED. M. SMITH, *Secretary of State.*

CHAPTER 205

STATE BOARD OF ASSESSMENT AND REVIEW

AN ACT relating to the assessment of property for taxation, to create a state board of assessment and review, to define the powers, rights, and duties of said board and of the officers thereof, and of other public officers with reference to said subject matter, to amend chapters three hundred thirty-six (336) to three hundred forty-one (341), both inclusive, and also chapter three hundred forty-one-a one (341-a1), code of 1927, inserting the term "state board of assessment and review" or "state board" in lieu of the terms "executive council" or "council", to amend section three hundred two (302) of the code, 1927, relating to supplies for public officers, to amend section eleven thousand two hundred sixty-eight (11268) of the code, 1927, relating to criminating questions in the examination of witnesses, to amend section seventy-one hundred thirty-two (7132) of the code, 1927, relating to board of review by providing for appeal from local boards of review and to amend chapter three hundred forty-three (343) of the code, 1927, by adding thereto sections 7132-c1, 7132-c2, 7132-c3, and 7132-c4, and by amending section seven thousand one hundred thirty-three (7133), of the code of 1927, relating to county boards of review and prescribing methods of appeal thereto and of appeal from said county boards of review to the district court, to transfer to the board herein created the duties of the executive council insofar as the duties of said council relate to the assessment of property for taxation, including the assessment of public utilities, to transfer to the board the powers and duties of the auditor of state insofar as the same relate to assessment and taxation of property, to coordinate existing statutes with this act, and to make an appropriation for the purpose of carrying out the provisions of this act.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. **Creation of board.** There is hereby created a board
 2 composed of three members, to be designated as the state board of
 3 assessment and review.

1 SEC. 2. **Appointment.** The members of said board shall be ap-

2 pointed by the governor with the consent of two-thirds of the senate
3 in executive session.

1 **SEC. 3. Qualifications.** The persons appointed as members of said
2 board shall be such as possess knowledge of the subject of taxation
3 and skill in matters pertaining thereto. Not more than two mem-
4 bers of said board shall belong to the same political party.

1 **SEC. 4. Prohibitions.** No person appointed as a member of said
2 board shall, while holding such office, hold any other office under
3 the laws of the United States or of this state or of any other state.
4 Each member of said board shall devote his entire time to the duties
5 of his office and shall not hold any position of profit, engage in any
6 occupation or business interfering with or inconsistent with his
7 duties, or serve on or under any committee of any political party or
8 contribute to the campaign fund of any person or political party.

1 **SEC. 5. Tenure of office.** Each full-time member shall serve for
2 six (6) years from the last Monday in February of the year of ap-
3 pointment.

1 **SEC. 6. Full-time appointments.** On or before January 31, 1931,
2 and on or during a corresponding time each two (2) years there-
3 after, the governor shall appoint a member of said board to succeed
4 the member who will retire on the last Monday of February follow-
5 ing.

1 **SEC. 7. Vacancies.** In case of a vacancy, it shall be filled by ap-
2 pointment by the governor for the unexpired portion of the term
3 in which such vacancy shall occur, with the consent of two-thirds
4 of the members of the senate in executive session. If such appoint-
5 ment be made when the general assembly is not in regular session,
6 the appointee shall hold his office until the first Monday in February
7 during the next biennial session of the general assembly, when, if
8 such appointment is not confirmed by the senate, the office shall
9 become vacant, and on or before the last Monday of the same month
10 the governor, with the consent of two-thirds of the members of the
11 senate in executive session, shall appoint a suitable person to fill
12 such vacancy for the unexpired term. A person appointed to fill a
13 vacancy shall take his office immediately upon qualifying.

1 **SEC. 8. Salary.** Each member of said board shall receive a salary
2 of forty-two hundred fifty dollars (\$4,250.00) a year, payable in
3 the same manner as the salaries of other state officers.

1 **SEC. 9. Organization.** The board shall elect one of its members
2 to serve as chairman of the board for a period of one year, who shall
3 sign on behalf of the board all orders, subpoenas, warrants, and
4 other documents of like character issued by the board. The board
5 may elect a vice chairman who shall act in the absence or inability
6 of the chairman to act.

1 **SEC. 10. Office—quorum—sessions.** Said board shall have its
2 office at the seat of government of this state. A majority of said
3 board shall constitute a quorum for the transaction of business. The
4 board shall be deemed to be in continuous session and open for the

5 transaction of business every day except Sundays and legal holidays,
6 and the session of said board shall stand and be deemed to be ad-
7 journed from day to day without formal entry thereof on its record.

1 **SEC. 11. Meetings.** The board may hold sessions in conducting
2 investigations at any place within the state when deemed necessary
3 to facilitate and render more thorough the performance of its duties,
4 and for that purpose one member may conduct the same but shall
5 submit a written report of proceedings in writing to the board for
6 its findings.

1 **SEC. 12. Secretary.** The board may appoint a secretary at a sal-
2 ary not to exceed three thousand dollars (\$3,000.00) per annum, and
3 may employ such other assistants as may be authorized by the
4 executive council, and fix their compensation, which shall be paid as
5 the compensation of other state employees.

1 **SEC. 13. Duties of secretary.** The secretary shall cause to be kept
2 full and correct minutes of all hearings, transactions and proceedings
3 of said board and shall perform such other duties as may be required.

1 **SEC. 14. Rules and regulations.** The board shall have power to
2 establish all needful rules not inconsistent with law for the orderly
3 and methodical performance of its duties, and to require the ob-
4 servance of such rules by those having business with or appearing
5 before said board.

1 **SEC. 15. Seal.** The board shall have an official seal, and orders
2 or other papers executed by it may, under its direction, be attested,
3 with its seal affixed, by the secretary.

1 **SEC. 16. Expenses.** The members of the board, secretary and
2 assistants shall be entitled to receive from the state their actual
3 necessary expenses while traveling on the business of the board;
4 such expenditures to be sworn to by the party who incurred the ex-
5 pense, and approved by a majority of the members of the board, and
6 allowed by the board of audit. Provided, however, that no such
7 expense shall be allowed the members, the secretary or employees
8 of the board while in the city of Des Moines or traveling between
9 their homes and the city of Des Moines.

1 **SEC. 17. Powers.** In addition to the powers and duties trans-
2 ferred to the state board of assessment and review, said board shall
3 have and assume the following powers and duties:

4 (1) To have and exercise general supervision over the adminis-
5 tration of the assessment and tax laws of the state, over boards of
6 supervisors and all other officers or boards of assessment and levy
7 in the performance of their official duties, in all matters relating to
8 assessments and taxation, to the end that all assessments of prop-
9 erty and taxes levied thereon be made relatively just and uniform
10 in substantial compliance with law.

11 (2) To prescribe and promulgate all forms of books and forms
12 to be used in the listing and assessment of property, and on or before
13 November first of each year shall furnish to the county auditor of
14 each county such prescribed forms of assessment rolls and other
15 forms to properly list and assess all property subject to taxation

16 in each county. It shall also from time to time prepare and furnish
17 in like manner forms for any and all other blanks, memoranda or
18 instructions which it deems necessary or expedient for the use or
19 guidance of any of the officers over which it is authorized by law
20 to exercise supervision.

21 (3) To confer with, advise and direct boards of supervisors,
22 boards of review and others obligated by law to make levies and
23 assessments, as to their duties under the laws.

24 (4) To direct proceedings, actions and prosecutions to be insti-
25 tuted for the enforcement of the laws relating to the penalties, lia-
26 bilities and punishment of public officers, and officers or agents of
27 corporations, and other persons or corporations, for failure or neglect
28 to comply with the provisions of the statutes governing the return,
29 assessment and taxation of property; to make or cause to be made
30 complaints against members of boards of review, boards of super-
31 visors or other assessing, reviewing or taxing officers for official
32 misconduct or neglect of duty.

33 (5) To require city, town, township, school districts, county,
34 state or other public officers to report information as to the assess-
35 ment of property and collection of taxes and such other information
36 as may be needful or desirable in the work of the board in such
37 form and upon such blanks as the board may prescribe.

38 (6) To hold public hearings either at the seat of government or
39 elsewhere in the state, and tax the costs thereof; to summon and
40 compel witnesses to appear and give testimony, to administer oaths
41 to said witnesses, and to compel said witnesses to produce for exami-
42 nation records, books, papers and documents relating to any matter
43 which the board shall have the authority to investigate or determine.
44 Provided, however, that no bank or loan and trust company or its
45 officers or employees shall be required to divulge knowledge con-
46 cerning the property of any person when such knowledge was ob-
47 tained through information imparted as a part of a business trans-
48 action with or for such person and in the usual and ordinary course
49 of business of said bank or loan and trust company, and was neces-
50 sary and proper to the discharge of the duty of said bank or loan
51 and trust company in relation to such business transaction. This
52 proviso shall be additional to other provisions of the law relating to
53 confidential and privileged communications.

54 (7) To cause the depositions of witnesses residing within or
55 without the state, or absent therefrom, to be taken either on written
56 or oral interrogatories, and the clerk of the district court of any
57 county shall upon the order of the board issue a commission for the
58 taking of such depositions. The proceedings therefor shall be the
59 same as the proceeding for the taking of depositions in the district
60 court so far as applicable.

61 (8) To investigate the work and methods of boards of review,
62 boards of supervisors or other public officers, in the assessment,
63 equalization and taxation of all kinds of property, and for that pur-
64 pose the board, and members or employees thereof may visit the
65 counties or localities when deemed necessary so to do.

66 (9) To require any county board of equalization at any time
67 after its adjournment to reconvene and to make such orders as the
68 state board of assessment and review shall determine are just and

69 necessary; to direct and order the county board of equalization to
 70 raise or lower the valuation of the property, real or personal, in any
 71 township, town, city or taxing district, to order and direct any
 72 county board of equalization to raise or lower the valuation of any
 73 class or classes of property in any township, town, city or taxing
 74 district, and generally to make any order or direction to any county
 75 board of equalization as to the valuation of any property, or any
 76 class of property, in any township, town, city, county or taxing dis-
 77 trict, which in the judgment of the board may seem just and neces-
 78 sary, to the end that all property shall be valued and assessed in
 79 the manner and according to the real intent of the law.

80 (10) To carefully examine into all cases where evasion or viola-
 81 tion of the law for assessment and taxation of property is alleged,
 82 complained of, or discovered, and to ascertain wherein existing laws
 83 are defective or are improperly or negligently administered, and
 84 cause to be instituted such proceedings as will remedy improper or
 85 negligent administration of the laws relating to the assessment or
 86 taxation of property.

87 (11) To make a summary of the tax situation in the state, set-
 88 ting out the amount of moneys raised by both direct and indirect
 89 taxation; and also to formulate and recommend legislation for the
 90 better administration of the fiscal laws so as to secure just and equal
 91 taxation. To recommend such additions to and changes in the pres-
 92 ent system of taxation that in its judgment is for the best interest of
 93 the state and will eliminate the necessity of any millage levy for
 94 state purposes.

95 (12) To transmit biennially to the governor and to each member
 96 and member-elect of the legislature, thirty days before the meeting
 97 of the legislature, the report of the board, covering the subject of
 98 assessment and taxation, the result of the investigation of the board,
 99 its recommendations for improvement in the system of taxation in
 100 the state, together with such measures as may be formulated for the
 101 consideration of the legislature.

102 (13) To publish in pamphlet form the revenue laws of the state
 103 and distribute them to the county auditors, assessors, and boards
 104 of review.

105 (14) To procure in such manner as the board may determine
 106 any information pertaining to the discovery of property which is
 107 subject to taxation in this state, and which may be obtained from
 108 the records of another state, and may furnish to the board or proper
 109 officers of another state, any information pertaining to the discovery
 110 of property which is subject to taxation in such state as disclosed by
 111 the records in this state.

112 (15) To call upon any state department or institution for tech-
 113 nical advice and data which may be of value in connection with the
 114 work of assessment and taxation.

1 SEC. 18. **Duties of public officers.** It shall be the duty of all pub-
 2 lic officers of the state and of all municipalities to give to the board
 3 information in their possession relating to taxation when required
 4 by the board, and to cooperate with and aid the board in its efforts
 5 to secure a fair, equitable and just enforcement of the taxation and
 6 revenue laws.

1 **SEC. 19. Counsel.** It shall be the duty of the attorney general and
2 of the county attorneys in their respective counties to commence
3 and prosecute actions, prosecutions and complaints, when so directed
4 by the board and to represent the board in any litigation in which
5 it may become involved in the discharge of its duties.

1 **SEC. 20. Actions.** The board may bring actions of mandamus or
2 injunction or any other proper actions in the district court or before
3 any judge thereof, to compel the performance of any order made
4 by said board or to require any board of equalization or any other
5 officer or person to perform any duty required by this act. Said
6 board shall select the district court in the county which is most
7 accessible to the subject matter, and the defendant or defendants
8 in any such action; but no removal of the question to any other
9 county shall be had by any defendant in consequence of his not
10 being a resident of the county where the action is brought or because
11 the subject matter shall not be located in the county in which said
12 action may be brought.

1 **SEC. 21. Administration of oaths.** Each member of the board and
2 each employee thereof when duly authorized by the board shall have
3 the power to administer all oaths authorized and required under the
4 provisions of this act.

1 **SEC. 22. Service of orders.** Any sheriff, constable, or other person
2 may serve any subpoena or order issued under the provisions of
3 this act.

1 **SEC. 23. Fees and mileage.** The fees and mileage of witnesses
2 attending any hearing of the board, pursuant to any subpoena, shall
3 be the same as those of witnesses in civil cases in district court.

1 **SEC. 24. Terms.** The term "executive council", and the term
2 "council" when such terms are used in lieu of the term "executive
3 council", is hereby stricken from chapters three hundred thirty-six
4 (336) to three hundred forty-one (341), inclusive, and from chapter
5 three hundred forty-one-a one (341-a1), code, 1927, and the term
6 "state board of assessment and review" or "state board" as the con-
7 text may require is inserted in lieu thereof, and all pronouns in said
8 chapters which now refer to said words "executive council" or to
9 said word "council" are hereby coordinated with the change herein
10 made.

1 **SEC. 25. Supplies, etc.** Section three hundred two (302) code,
2 1927, is amended by inserting therein as a numbered paragraph, the
3 following words, to-wit:

4 39. "State board of assessment and review".

1 **SEC. 26. Criminating questions.** Section eleven thousand two
2 hundred sixty-eight (11268), code, 1927, is amended by adding
3 thereto the following, to-wit:

4 "16. In any action, proceeding, investigation or hearing instituted
5 or held by the state board of assessment and review."

1 **SEC. 27. Repeal and interpretative clause.** All laws or parts of
2 laws in conflict herewith are hereby repealed. If any clause, sen-
3 tence, paragraph or part of this chapter, shall, for any reason, be

4 adjudged by any court of competent jurisdiction to be invalid, such
5 judgment shall not affect, impair or invalidate the remainder of this
6 chapter, but shall be confined in its operation to the clause, sentence,
7 paragraph or part thereof directly involved in the controversy in
8 which such judgment shall have been rendered.

1 SEC. 28. Chapter three hundred forty-three (343) of the code,
2 1927, is amended by inserting as section 7132-c1, 7132-c2, 7132-c3,
3 and 7132-c4, the following:

4 7132-c1. **Appeal to county board of review.** Appeals may be taken
5 from the action of local board of review with reference to such com-
6 plaint to the county board of review by filing with the local board a
7 notice of appeal, and a duplicate thereof with the county board,
8 within ten days after final adjournment of the local board, which
9 notice shall specify the actual complaint of and the reasons assigned
10 for such complaint.

11 7132-c2. The board of supervisors shall constitute a county board
12 of review, and shall sit and act as such board at their regular meet-
13 ing in May and shall adjourn as such board from time to time until
14 all such appeals have been heard.

15 7132-c3. The county board may require the local board to certify
16 the minutes of the proceedings resulting in such action and may
17 affirm, reverse or modify the findings and decision of the local board.

18 7132-c4. The clerk of the county board shall transmit to the local
19 board a statement of the findings and decision of the county board,
20 and a statement of the changes made by the county board in the
21 assessment complained of.

1 SEC. 29. Section seventy-one hundred thirty-two (7132) code,
2 of 1927, is further amended by striking from line fifteen (15) the
3 word "final".

1 SEC. 30. Section seventy-one hundred thirty-three (7133), code
2 of 1927, is hereby amended by striking out of line 2 thereof the word
3 "board" and inserting in lieu thereof the words "county board of
4 review."

TEMPORARY PROVISIONS

1 SEC. 31. **First board.** The governor shall appoint the first three
2 (3) members of said board, which appointments shall be subject to
3 the approval of a majority of the executive council and shall, in the
4 separate appointments, so designate the term of office of each ap-
5 pointee that, one will serve until the last Monday in February, 1931,
6 one will serve until the last Monday in February, 1933, and one will
7 serve until the last Monday in February, 1935. Said appointees shall
8 qualify at once and organize as a board as soon as possible.

1 SEC. 32. The said first board shall possess and exercise all the
2 rights, powers and duties of a regular full time board.

1 SEC. 33. **Transfer of certain powers and duties of state executive**
2 **council.** All the powers heretofore vested in, and all the duties im-
3 posed upon the executive council of the state of Iowa as a state board
4 of review or in relation to the valuation of property or property

5 rights for taxation, the levy or assessment of taxes on property or
6 property rights, the determination of tax rates for state purposes,
7 and any and all powers pertaining to the taxation of property and
8 property rights of whatsoever kind, are hereby transferred to the
9 state board of assessment and review.

1 SEC. 34. At the time of the organization of said board, the ex-
2 ecutive council shall transfer to the said board all records, books,
3 papers, documents and memoranda pertaining to the assessment or
4 equalization of property and taxation thereof; and all proceedings,
5 hearings or other matters then pending before said executive council
6 and pertaining to the assessment, equalization or taxation of
7 property shall be continued, carried on and completed by and before
8 said board. In like manner and upon the completion of its organiza-
9 tion, the auditor of state shall forthwith deliver to the board all
10 records, books, papers, documents and memoranda in his possession
11 relating to the assessment and collection of taxes, and all of the
12 powers and duties of the auditor of state with relation to the assess-
13 ment and collection of taxes under the provisions of law existing at
14 the time of the passage of this act shall at once vest in and be exer-
15 cised by the said board.

1 SEC. 35. **Appropriation.** There is hereby appropriated from any
2 money in the state treasury not otherwise appropriated such sum
3 as may be necessary to pay the salaries and expenses resulting from
4 the carrying out of this act until June 30, 1931.

1 SEC. 36. **Publication.** This act being deemed of immediate im-
2 portance shall take effect and be in force from and after its publica-
3 tion in the Cedar Rapids Tribune, a newspaper published at Cedar
4 Rapids, Iowa, and the Ottumwa Courier, a newspaper published at
5 Ottumwa, Iowa.

Senate File No. 76. Approved April 18, A. D. 1929.

I hereby certify that the foregoing act was published in the Cedar Rapids Tribune
April 26, 1929, and the Ottumwa Courier April 25, 1929.

ED. M. SMITH, *Secretary of State.*

See Chapter 206.

CHAPTER 206

STATE BOARD OF ASSESSMENT AND REVIEW

AN ACT to amend senate file number seventy-six (76) as passed by the forty-third
general assembly relating to the method of appointment of members of the state
board of assessment and review, and providing for their salary and making an
appropriation therefor.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Senate file number seventy-six (76) as passed by the
2 forty-third general assembly is hereby amended as follows:
3 (a) Amend by striking all of section eight (8) and inserting in
4 lieu thereof the following:
5 "Sec. 8. Each member of said board shall receive a salary of four