

3 the following: "In cities under the commission form of government
4 having a population of more than twenty-five thousand (25,000) and
5 less than forty-five thousand (45,000) the compensation of a head
6 deputy assessor shall be fifteen hundred dollars per year."

Approved April 16, 1941.

CHAPTER 202

CITY ASSESSORS AND ASSESSMENTS

S. F. 3

AN ACT providing for the procedure for assessing real and personal property, moneys and credits and all other property assessable by the city assessor, in cities having more than one hundred twenty-five thousand (125,000) population, including the manner of appointment and duties of a city assessor, deputy assessors, field men and other office personnel; the appointment and duties of the examining board and local board of review; providing for paying the salaries and expenses of said offices; the procedure by which a taxpayer, the assessor and public bodies may protest and appeal from an assessment to the local board of review and to the court; and providing a penalty for violations of this act, and related matters, and amending sections fifty-six hundred sixty-nine (5669), and fifty-four hundred thirty-four (5434), Code, 1939, relating to compensation of assessors and deputies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Within thirty (30) days from the taking effect of this
2 Act, in cities having more than one hundred twenty-five thousand
3 (125,000) population, the city council, the school board and the county
4 board of supervisors each shall appoint at a regular meeting by a
5 majority vote of the members present, one qualified person to serve
6 as a member of an examining board to give an examination for the
7 positions of city assessor and deputy assessors. This examining board
8 shall organize as soon as possible after its appointment, with a chair-
9 man and secretary. All its necessary expenditures shall be paid as
10 hereinafter provided. Members of the board shall serve without com-
11 pensation.

1 SEC. 2. The terms of the first members of the examining board
2 shall be determined as follows: The term of one member shall extend
3 to January 1, 1944, one to January 1, 1946, and one to January 1, 1948.
4 The three members shall decide their respective terms by lot. There-
5 after, the terms of each shall be for six (6) years.

6 A member of this examining board may be removed by the taxing
7 body by which he was appointed but only after specific charges have
8 been filed and a public hearing held, if requested by the discharged
9 member of the board. Subsequent appointments and an appointment
10 to fill a vacancy, shall be made in the same way as the original appoint-
11 ment.

1 SEC. 3. Not later than thirty (30) days after its appointment, the
2 examining board shall give notice of holding an examination for asses-
3 sor by posting a written notice in a conspicuous place in the city hall
4 and at one other public place, stating that at a specified date not more
5 than sixty (60) days nor less than thirty (30) days from the posting

6 of said notice, an examination for the position of city assessor will be
7 held at a specified place. Similar notice shall be given at the same time,
8 by one publication of said notice in a newspaper of general circulation
9 in the city.

10 This examination shall be conducted as other similar examinations,
11 including secrecy regarding the questions prior to the examination and
12 in accordance with such rules as this board may prescribe. The ex-
13 mination shall cover the following and related subjects:

- 14 1. Laws pertaining to the assessment of property for taxation.
- 15 2. Laws on tax exemption.
- 16 3. Assessment of real estate, including fundamental principles and
17 practices of real estate appraisal and valuation.
- 18 4. Assessment of personal property and moneys and credits.
- 19 5. The duties of the city assessor.
- 20 6. Executive ability, experience and general reputation.

21 Only qualified electors of the city shall be eligible to take this ex-
22 amination.

23 The board shall conduct such examination under such rules, includ-
24 ing rules allowing credit for executive ability, experience and general
25 reputation, as shall be prescribed by the board, allotting such grades
26 or percentage to the subjects embraced by said examination as may be
27 fairly designed to reflect the ability and fitness of the candidates.

28 Within fourteen (14) days from the holding of such examination, it
29 shall certify to the city council, the board of supervisors and the school
30 board, the names of all persons who in its determination, shall have
31 passed with a grade of not less than seventy (70) per cent in such
32 examination. Said list shall be in force and effect for two (2) years
33 from the date of certification.

1 SEC. 4. Not later than seven (7) days after receipt of this list, the
2 mayor of the city shall by written notice, call a meeting of the members
3 of the board of supervisors, the school board and the city council, at the
4 city hall or other specified public place, to appoint the city assessor
5 from this list. Such selection shall not be made unless a majority of the
6 members of two or more of said three taxing bodies are present. The
7 mayor shall act as chairman of the meeting. The majority vote of the
8 members present of each separate taxing body in favor of a candidate,
9 shall count as one vote toward the selection of the city assessor.

10 The assessor shall be chosen by an approving vote of not less than
11 two (2) out of three (3) taxing bodies. The physical condition, general
12 reputation of the candidates and their fitness for the position as deter-
13 mined by the examination provided for in section three (3), shall be
14 taken into consideration in making such selection.

1 SEC. 5. If a majority of the taxing bodies fail to agree upon the
2 appointment of the city assessor from this list at said meeting or at an
3 adjourned meeting, the examining board shall give another examina-
4 tion within sixty (60) days with posted and printed notices of same,
5 under the same rules as the original examination, to provide a new list
6 of eligible candidates.

1 SEC. 6. The term of office of the first city assessor appointed under
2 this act, shall extend to January 1, 1948. Each subsequent regular term

3 shall be for six (6) years. Appointments for each succeeding term
4 shall be made in the same manner as the original appointment. Not
5 less than ninety (90) days before the expiration of the term of said
6 assessor, the examining board shall give a new examination for the
7 position.

8 In the event of the removal, resignation, death or removal from the
9 city of the said city assessor, the taxing bodies shall within thirty (30)
10 days at a joint meeting as provided in section four (4) of this act,
11 select from the list provided in section three (3) an assessor to serve
12 out the unexpired term; or in case of inability to agree upon a selection
13 from this list, the new selection shall be made as provided in section
14 five (5). In case no list is in effect, a new one shall be prepared as
15 provided in section three (3). Until the vacancy is filled, the chief
16 deputy shall act as city assessor.

1 SEC. 7. The city assessor may be removed by a majority vote of the
2 taxing bodies, after charges of misconduct, nonfeasance, malfeasance,
3 or misfeasance in office shall have been substantiated to the satisfac-
4 tion of said taxing bodies at a public hearing, if same is demanded by
5 the assessor by written notice served upon the mayor. Their decision
6 shall be final. The vote for removal shall be conducted in the same
7 manner as the vote for appointment as provided in section four (4).

1 SEC. 8. Immediately after the appointment of the city assessor,
2 the examining board shall cause to be given an examination for the
3 position of deputy assessors under the same rules as those used for
4 conducting the examination for the office of city assessor. This
5 examination shall include questions relating to the qualifications for
6 the duties of the position of deputy assessors, shall be practical in
7 character and designed to reflect the ability and fitness of the candi-
8 dates. Separate examinations may be given relating to the assessing
9 of real and personal property. Only qualified electors of the city shall
10 be eligible to take this examination. This board shall conduct such
11 examination, allotting to each answer a certain percentage or grade
12 as it shall by rule provide. Within fourteen (14) days from the hold-
13 ing of such examination, it shall certify to the city assessor a list of
14 the names of all persons who in its determination shall have passed with
15 a grade of not less than seventy (70) per cent in such examination.

1 SEC. 9. The city assessor shall appoint from such list not to exceed
2 ten persons as deputy assessors, subject to the approval of the three
3 taxing bodies. If for any reason the city assessor is unable to appoint
4 from this list, some or all of the deputy assessors he requires, or in case
5 this list contains fewer names than the number of deputy assessors he
6 requires, he shall thereupon notify the examining board. This board
7 shall forthwith hold another examination under the same rules as the
8 previous ones and certify a new list to the city assessor, and all neces-
9 sary appointments shall be made from the list as herein provided.

10 The list of persons eligible for appointment to the position of deputy
11 assessor, shall be in effect for two (2) years from the date of its
12 certification.

13 The assessor may preemptorily suspend or discharge any deputy
14 assessor under his direction, upon written charges, for neglect of duty,

15 disobedience of orders, misconduct, or failure to properly perform his
16 duties. Within five (5) days after delivery of said written charges to
17 such employee, he may appeal by written notice to the secretary or
18 chairman of the examining board. Such board shall grant him a hear-
19 ing within fifteen (15) days, and a decision by a majority of said
20 examining board shall be final.

21 The city assessor shall designate one of said deputies as chief deputy,
22 and the city assessor shall assign to each deputy such duties, responsi-
23 bilities and authority, from time to time, as may be proper for the
24 efficient conduct of his office.

1 SEC. 10. The city assessor, chief deputy, and all other deputies shall
2 receive such annual salary as may be determined and fixed in the
3 amount and manner as provided in section nineteen (19) of this act.
4 The dog listing fee provided in section fifty-four hundred thirty-four
5 (5434), Code, 1939, shall not be retained by the city assessor but
6 shall be a part of the assessment expense fund as provided in section
7 nineteen (19) of this act.

1 SEC. 11. Section fifty-six hundred sixty-nine (5669), Code, 1939,
2 is amended as to cities under this act, by striking out everything
3 beginning with the words "In cities" in line twenty-eight (28) and
4 ending with the word "fund" in line thirty-seven (37).

1 SEC. 12. Other office personnel shall be appointed by the city
2 assessor subject to the limitations of the annual budget as hereinafter
3 provided. The city assessor shall select field men, so far as possible,
4 from the eligible list of deputy assessors. Their compensation shall
5 be fixed as provided in section nineteen (19). They shall serve at the
6 pleasure of the assessor.

1 SEC. 13. The county board of supervisors shall furnish adequate
2 quarters for the city assessor.

1 SEC. 14. Upon the taking effect of this act, the mayor by written
2 notice, shall call a joint meeting of the members of the school board,
3 the board of supervisors, and the city council, to appoint a local board
4 of review of assessments, consisting of five (5) members. Such ap-
5 pointment shall not be made unless a majority of the members of two
6 or more of the three said taxing bodies are present. The mayor shall
7 act as chairman of the meeting. The majority vote of the members
8 present of each taxing body in favor of a candidate, shall count as one
9 vote toward his selection. A vote of not less than two out of three of
10 the taxing bodies, shall be necessary to select a member of this board.

11 As nearly as possible, this board shall consist of one licensed real
12 estate broker, one registered architect, and three other persons, all of
13 whom shall be resident qualified electors and freeholders. In cities
14 embracing more than one township, the members of said board shall
15 be selected in such number or numbers from each of said townships
16 so as to give each of said townships the highest possible numerical
17 representation.

1 SEC. 15. The terms of the first members of this board shall be as
2 follows: Two members shall be appointed for a term ending January
3 1, 1944, two for the term ending January 1, 1946, and one for the term

4 ending January 1, 1948. Thereafter, the terms of each member shall
5 be for six (6) years each. Members of this board may be removed by
6 the taxing bodies which appointed them, but only after a public hear-
7 ing upon specified charges, if requested by such member. The vote
8 for removal shall be conducted in the same manner as the vote for
9 appointment. Subsequent appointments, and an appointment to fill
10 a vacancy, shall be made in the same way as the original selection. The
11 board shall have the power to subpoena witnesses and administer oaths.

1 SEC. 16. The board of review shall be in session from May first to
2 May thirty-first, both inclusive, each year and shall hold as many meet-
3 ing as are necessary to discharge its duties. On June first said board
4 shall return all books, records and papers to the assessor except undis-
5 posed of protests and records pertaining thereto. If it has not completed
6 its work, it may continue in session until August first. It shall adopt
7 its own rules of procedure, elect its own chairman from its member-
8 ship, and keep minutes of its meetings. The city assessor shall be clerk
9 of said board. It may be reconvened by the state tax commission. All
10 undisposed protests in its hands on August first shall be automatically
11 overruled and returned to the assessor together with its other records.

1 SEC. 17. The compensation of each member of the board of review
2 shall be determined, fixed and paid as provided in section nineteen
3 (19) of this act.

1 SEC. 18. The board of review of assessments shall hold meetings
2 in quarters provided by the board of supervisors. Said board shall be
3 in session such hours each day and shall devote such time to its duties
4 as may be necessary to the discharge of its duties and to accomplish
5 substantial justice. The expenses of the board shall be included in
6 the assessor's annual budget as provided hereafter.

1 SEC. 19. From the date of the taking effect of this act and until
2 January 1, 1942, the expenses of the examining board, the city asses-
3 sor's office and the local board of review shall be paid by the county
4 upon approval of the board of supervisors, and the court costs and
5 related expenses incident to any assessment appeal shall be paid as
6 now provided by law. Until January 1, 1942, the salaries of the city
7 assessor, deputy assessors and other office personnel and the compensa-
8 tion of members of the board of review, shall be authorized by the
9 boards of supervisors.

10 After January 1, 1942, all expenditures under this act shall be paid
11 as hereinafter provided.

12 Not later than July 15th of each year the city assessor, the examin-
13 ing board and the local board of review shall each prepare a proposed
14 budget of all expenses for the ensuing year. The city assessor shall
15 include in his proposed budget the probable expenses for defending
16 assessment appeals, and court costs taxed against the public bodies.
17 Said budgets shall be combined by the city assessor and copies thereof
18 forthwith filed by him with the board of supervisors, city council and
19 school board.

20 Such combined budget shall contain an itemized list of the proposed
21 salaries of the city assessor and each deputy, the amount required for
22 field men and other personnel, their number and their compensation;

23 the estimated amount needed for supplies, printing, mileage and other
24 expenses necessary to operate the assessor's office, the estimated ex-
25 penses of the examining board and the salary and expenses of the
26 local board of review.

27 Not later than July 21st of each year, the mayor shall, by written
28 notice call a joint meeting of the city council, school board and county
29 board of supervisors to consider such proposed budget and shall fix
30 and adopt a consolidated budget for the ensuing year.

31 The mayor shall act as chairman and the city assessor as secretary
32 of such meeting. The proposed budget or any item thereof may be
33 increased or changed in any manner at this joint meeting. The majority
34 vote of the members present of each taxing body shall count as one
35 vote, and no action shall be valid except by the vote of not less than two
36 (2) out of three (3) taxing bodies.

37 At the joint meeting the three taxing bodies shall authorize:

- 38 1. The number of deputies, field men and other personnel of the
39 assessor's office;
- 40 2. The salaries and compensation of members of the board of review,
41 the assessor, chief deputy, other deputies, field men and other
42 personnel, and determine the time and manner of payment;
- 43 3. The miscellaneous expenses of the assessor's office, the board of
44 review and the examining board, including office equipment,
45 records, supplies and other required items;
- 46 4. The estimated expense of assessment appeals.

47 All such expense items shall be included in the budget adopted for
48 the ensuing year.

49 Each of the three taxing bodies shall contribute one-third of the
50 amount required to make the final budget and shall, on the first day
51 of January, April and July of each year remit one-third of its share
52 to the county treasurer to be credited by him to a separate fund to be
53 known as, "The City Assessment Expense Fund", and from which fund
54 all expenses incurred under this act shall be paid.

55 The county auditor shall keep a complete record of said fund and
56 shall issue warrants thereon only on requisition of the city assessor.

57 The city assessor shall issue requisitions only in compliance with the
58 annual budget. He shall issue requisitions for the examining board and
59 for the board of review on order of the chairman of each board and for
60 costs and expenses incident to assessment appeals, only on order of the
61 city legal department.

62 Unexpended funds remaining in The City Assessment Expense Fund
63 at the end of a year shall be carried forward into the next year.

1 SEC. 20. The city assessor in cities having a population of more
2 than one hundred twenty-five thousand (125,000) shall conduct assess-
3 ments in the manner provided by chapter three hundred forty-two
4 (342), Code, 1939, and acts amendatory thereto.

1 SEC. 21. The assessment shall be completed not later than April
2 thirtieth. If the city assessor makes any change in an assessment after
3 it has been entered on the assessor's rolls, he shall note on said roll,
4 together with the original assessment, the new assessment and the
5 reason for the change, together with his signature and the date of the
6 change. No changes shall be made on the assessment rolls after May

7 first except by order of the local board of review or by decree of court.

1 SEC. 22. The board of review shall have the power: (1) to equalize
2 assessments by raising or lowering the individual assessments of real
3 property, including new buildings, personal property or moneys and
4 credits made by the city assessor, (2) to add to the assessment rolls
5 any taxable property which has been omitted by the assessor. It shall
6 have the power to revalue and reassess real estate as provided in section
7 seventy-one hundred twenty-nine and one tenth (7129.1), Code, 1939.

8 It shall have all the powers conferred on boards of review in chapter
9 three hundred forty-three (343), Code, 1939, where such powers do
10 not conflict with the provisions of this act; and in event of such con-
11 flict, the provisions of this act shall prevail.

1 SEC. 23. Any property owner or aggrieved taxpayer who is dis-
2 satisfied with his assessment may file a protest against such assessment
3 with the local board of review on or after May first, to and including
4 May twentieth, of the year of the assessment. Said protest shall be in
5 writing and signed by the one protesting or by his duly authorized
6 agent. Said protest must be confined to one or more of the following
7 grounds:

8 1. That said assessment is not equitable as compared with assessments
9 of other like property in the city. When this ground is relied upon as
10 the basis of a protest, the legal description and assessments of a repre-
11 sentative number of comparable properties, as described by the ag-
12 grievied taxpayer shall be listed on the protest, otherwise said protest
13 shall not be considered on this ground.

14 2. That his property is assessed for more than the value authorized
15 by law, stating the specific amount which the protesting party believes
16 his property to be overassessed, and the amount which he considers to
17 be its actual value and the amount he considers a fair assessment.

18 3. That his property is not assessable and stating the reasons there-
19 for.

20 4. That there is an error in the assessment and state the specific
21 alleged error.

22 5. That there is fraud in the assessment which shall be specifically
23 stated.

24 In addition to the above, the property owner may protest annually
25 to the board of review under the provisions of section seventy-one
26 hundred twenty-nine and one tenth (7129.1), Code, 1939, but such
27 protest shall be in the same manner and upon the same terms as here-
28 tofore prescribed in this section.

1 SEC. 24. All changes in assessments authorized by the local board
2 of review, and reasons therefor, shall be entered in the minute book
3 kept by said board and on the assessment roll. Said minute book shall
4 be filed with the city assessor after the adjournment of the board of
5 review and shall at all times be open to public inspection. In case the
6 board increases any assessment or adds new property to the tax rolls,
7 notice of such change shall be given as provided in section seventy-one
8 hundred thirty-one (7131), Code, 1939.

1 SEC. 25. Appeals from the local board of review and to the district
2 court, shall be followed as provided in sections seventy-one hundred

3 thirty-three (7133), seventy-one hundred thirty-four (7134), seventy-
 4 one hundred thirty-four and one tenth (7134.1), seventy-one hundred
 5 thirty-four and two tenths (7134.2), seventy-one hundred thirty-five
 6 (7135), and seventy-one hundred thirty-six (7136), Code, 1939. No
 7 new grounds in addition to those set out in the protest to the local
 8 board of review as provided in section twenty-three (23) of this act,
 9 can be pleaded, but additional evidence to sustain said grounds may be
 10 introduced. The assessor shall have the same right to appeal and in
 11 the same manner as an individual taxpayer, public body or other public
 12 officer as provided in section seventy-one hundred thirty-five (7135),
 13 Code, 1939.

1 SEC. 26. An appeal from an assessment on behalf of the public shall
 2 be made as provided in section seventy-one hundred thirty-five (7135),
 3 Code, 1939.

1 SEC. 27. The city legal department shall represent the city assessor
 2 and local board of review in all litigation dealing with assessments.
 3 Any taxing body may be represented by an attorney and shall be re-
 4 quired to appear by attorney upon written request of the city assessor
 5 to the presiding officer of any such taxing body.

1 SEC. 28. No voluntary court settlement of an assessment appeal
 2 shall be valid unless written notice thereof shall first be served upon
 3 the city council, school board, and board of supervisors.

1 SEC. 29. Neither the city assessor nor any employee of the city
 2 assessor's office shall directly or indirectly contribute any money
 3 or anything of value to any candidate, his agent or personal repre-
 4 sentative, for nomination or election to any office, or to any campaign
 5 or political committee, or take an active part in any political campaign,
 6 except to cast his vote, or to express his personal opinion, nor shall
 7 any such candidate, person, representative, agent, or committee, solicit
 8 such contribution or active political support from any officer or em-
 9 ployee. Any person convicted of violating any provision of this act
 10 shall immediately be dismissed from office or may be punished as for
 11 an indictable misdemeanor.

1 SEC. 30. Any person including persons engaged in the administra-
 2 tion of this act, violating any provision of this act, shall be deemed
 3 guilty of an indictable misdemeanor and punished accordingly.

1 SEC. 31. If any section, subsection, clause, sentence, or phrase of
 2 this act is for any reason held to be unconstitutional and/or invalid,
 3 such decision shall not affect the validity of the remaining portions
 4 of this act. The legislature hereby declares that it would have passed
 5 this act and each section, subsection, clause, sentence or phrase thereof,
 6 irrespective of whether any one or more of the sections, subsections,
 7 clauses, sentences or phrases be declared to be unconstitutional.

1 SEC. 32. All laws or parts of laws in conflict herewith, are hereby
 2 repealed.*

*Note: Sec. 32 repealed by Senate File 286 of the 49th General Assembly, and an amendment enacted in lieu thereof. See Chapter 203.

1 SEC. 33. This act being deemed of immediate importance shall be
 2 in full force and effect from and after its publication in The Cascade
 3 Pioneer-Advertiser, a newspaper published in the city of Cascade,
 4 Iowa, and in the Plain Talk, a newspaper also published in the city of
 5 Des Moines, Iowa, all without expense to the state.

Approved February 14, 1941.

I hereby certify that the foregoing act was published in The Cascade Pioneer-Advertiser, Cascade, Iowa, February 20, 1941, and the Plain Talk, Des Moines, Iowa, February 20, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 203

CITY ASSESSORS AND ASSESSMENTS

S. F. 286

AN ACT to amend senate file three (3), Acts of the Forty-ninth General Assembly of Iowa, by repealing section thirty-two (32) of said act and to enact a substitute therefor, all relating to the procedure for assessing property and the appointment and continuance in office of the city assessor, deputies and other employees, in cities having a population in excess of one hundred twenty-five thousand (125,000).

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Senate file three (3), Acts of the Forty-ninth General
 2 Assembly of Iowa, is amended by repealing section thirty-two (32)
 3 and enacting in lieu thereof the following:
 4 "This act shall not terminate the existing procedure for the making
 5 of assessments, including the acting in their respective capacities of
 6 the present assessors, their deputies and personnel, until such time as
 7 the assessors, their deputies and personnel, have been selected and
 8 qualified pursuant to the provisions of this act, at which time the
 9 procedure provided for by this act shall be in full force and effect.
 10 "If any of the provisions of this act shall be in conflict with any of the
 11 laws of this state, then the provisions of this act shall prevail."

1 SEC. 2. This act being deemed of immediate importance shall be in
 2 full force and effect from and after its publication in the Cascade
 3 Pioneer-Advertiser, a newspaper published in the city of Cascade, Iowa,
 4 and in the Plain Talk, a newspaper published in the city of Des Moines,
 5 Iowa, all without expense to the state.

Approved February 24, 1941.

I hereby certify that the foregoing act was published in the Cascade Pioneer-Advertiser, Cascade, Iowa, March 6, 1941, and the Plain Talk, Des Moines, Iowa, February 27, 1941.

EARL G. MILLER, *Secretary of State.*