

3 sions of section four hundred five A point six (405A.6), Code 1958,
 4 relating to the employment and payment of appraisers or other tech-
 5 nical or expert help to assist in valuation of property shall also apply
 6 to cities having a population of more than one hundred twenty-five
 7 thousand (125,000), and by majority vote of the taxing bodies the
 8 cost thereof may be paid in installments not to exceed one-half of one
 9 mill each year upon all taxable property, to be placed in a "special
 10 appraiser fund" to be used for payment of such contract to be trans-
 11 ferred to the City Assessment Expense Fund."

1 SEC. 2. This Act being deemed of immediate importance shall be
 2 in full force and effect from and after its passage and publication in
 3 the West Des Moines Express, a newspaper published at West Des
 4 Moines, Iowa, and the Kossuth County Advance, published at Algona,
 5 Iowa.

Approved April 8, 1959.

I hereby certify that the foregoing Act, Senate File 92, was published in the West Des Moines Express, West Des Moines, Iowa, April 16, 1959, and in the Kossuth County Advance, Algona, Iowa, April 14, 1959.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 291

ASSESSMENT AND VALUATION OF PROPERTY

H. F. 709

AN ACT relating to the assessment and valuation of property for purposes of taxation, the qualifications and duties of assessors and boards of review, and assessment appeals.

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

1 Chapters four hundred five (405), four hundred five A (405A), four
 2 hundred forty-one (441)* and four hundred forty-two (442), Code
 3 1958, are hereby repealed and the following fifty-four (54) sections
 4 are enacted in lieu thereof:

1 SECTION 1. **Office created.** In every city in the state of Iowa hav-
 2 ing more than one hundred twenty-five thousand (125,000) population
 3 and in every county in the state of Iowa the office of assessor is here-
 4 by created.

1 SEC. 2. **Conference board.** In each county and each city having an
 2 assessor there shall be established a conference board. In counties
 3 the conference board shall consist of the mayors of all incorporated
 4 cities and towns in the county whose property is assessed by the
 5 county assessor, members of the county boards of education as now
 6 or hereafter constituted, and members of the board of supervisors.
 7 In cities having an assessor the conference board shall consist of the
 8 members of the city council, school board and county board of super-
 9 visors. In the counties the chairman of the board of supervisors shall
 10 act as chairman of the conference board, in cities having an assessor

*See section 66 of this Act.

11 the mayor of the city council shall act as chairman of the conference
12 board. In any action taken by the conference board, the mayors of all
13 incorporated cities and towns in the county whose property is as-
14 sessed by the county assessor shall constitute one (1) voting unit, the
15 members of the county or city board of education shall constitute one
16 (1) voting unit, the members of the city council shall constitute one
17 (1) voting unit, and the county board of supervisors shall constitute
18 one (1) voting unit, each unit having a single vote and no action
19 shall be valid except by the vote of not less than two (2) out of the
20 three (3) units. The majority vote of the members present of each
21 unit shall determine the vote of the unit. The assessor shall be clerk
22 of the conference board.

1 **SEC. 3. Examining board.** At a regular meeting of the conference
2 board each voting unit of the conference board shall appoint one (1)
3 qualified person to serve as a member of an examining board to hold
4 an examination for the positions of assessor or deputy assessor. This
5 examining board shall organize as soon as possible after its appoint-
6 ment with a chairman and secretary. All its necessary expenditures
7 shall be paid as hereinafter provided. Members of the board shall
8 serve without compensation. The terms of each shall be for six (6)
9 years.

1 **SEC. 4. Removal of member.** A member of this examining board
2 may be removed by the voting unit of the conference board by which
3 he was appointed but only after specific charges have been filed and
4 a public hearing held, if requested by the discharged member of the
5 board. Subsequent appointments and an appointment to fill a va-
6 cancy, shall be made in the same way as the original appointment.

1 **SEC. 5. Examination of applicants.** The examining board shall
2 give notice of holding an examination for assessor by posting a writ-
3 ten notice in a conspicuous place in the county courthouse in the case
4 of county assessors or in the city hall in the case of city assessors,
5 stating that at a specified date, not more than sixty (60) days nor
6 less than thirty (30) days from the posting of said notice, an exami-
7 nation for the position of assessor will be held at a specified place.
8 Similar notice shall be given at the same time by mailing one (1)
9 copy of the notice by certified mail to the state tax commission and
10 by one (1) publication of said notice in three (3) newspapers of gen-
11 eral circulation in the case of a county assessor, or in case there be no
12 three (3) such newspapers in a county, then in such newspapers as
13 are available, or in one (1) newspaper of general circulation in the
14 city in the case of city assessor.

15 A written examination shall be prepared by the state tax commis-
16 sion. This examination shall be conducted by the state tax commis-
17 sion as other similar examinations, including secrecy regarding ques-
18 tions prior to the examination and in accordance with such other
19 rules as may be prescribed by the state tax commission. The exami-
20 nation shall cover the following and related subjects:

- 21 1. Laws pertaining to the assessment of property for taxation.
- 22 2. Laws on tax exemption.
- 23 3. Assessment of real estate, including fundamental principles and
24 practices of real estate appraisal and valuation.

25 4. Assessment of personal property and moneys and credits.

26 5. The duties of the assessor.

27 Only qualified electors of the county shall be eligible to take this
28 examination.

29 The state tax commission shall grade the examinations taken and
30 certify the results thereof to the examining board within ten (10)
31 days from the date of examination. To be eligible for appointment
32 an applicant shall achieve a grade of not less than seventy (70) per-
33 cent. Those so qualified by the state tax commission shall remain
34 eligible for appointment for a period of two (2) years from the date
35 of certification by the state tax commission. The examining board
36 shall conduct such further examination either written or oral, nec-
37 essary to determine the executive ability, experience, general reputa-
38 tion and physical condition of each applicant and make written report
39 thereof and submit such report together with the results certified by
40 the state tax commission to the conference board within fifteen (15)
41 days from the date of the written examination.

1 SEC. 6. **Appointment of assessor.** Not later than seven (7) days
2 after receipt of the report of the examining board the chairman of
3 the conference board shall by written notice call a meeting of the con-
4 ference board to appoint an assessor. The physical condition, general
5 reputation of the applicants and their fitness for the position as
6 determined by the examining board shall be taken into consideration
7 in making such appointment. The chairman of the conference board
8 shall give written notice to the state tax commission of such appoint-
9 ment and the effective date thereof.

1 SEC. 7. **Disagreement—new examination.** If the conference board
2 fails to appoint an assessor from the list of applicants at said meeting
3 or at an adjourned meeting, the examining board shall hold another
4 examination within sixty (60) days with notices of same, under the
5 same rules as the original examination, to provide a new list of eligible
6 candidates.

1 SEC. 8. **Term—filling vacancy.** The term of office of an assessor
2 appointed under this chapter shall be for six (6) years. Appoint-
3 ments for each succeeding term shall be made in the same manner as
4 the original appointment except that not less than ninety (90) days
5 before the expiration of the term of the assessor the conference board
6 may hold a meeting to determine whether or not it desires to reap-
7 point the incumbent assessor to a new term. The conference board
8 shall have the power to reappoint the incumbent assessor without re-
9 examination if it sees fit to do so. If the incumbent assessor is not
10 reappointed as above provided, then not less than sixty (60) days
11 before the expiration of the term of said assessor, the examining
12 board shall hold a new examination for the position.

13 In the event of the removal, resignation, death, or removal from
14 the county of the said assessor, the conference board shall within
15 thirty (30) days at a meeting as provided in section six (6) of this
16 Act, select from the list provided in section five (5) of this Act an
17 assessor to serve out the unexpired term; or in case of inability to
18 agree upon a selection from this list, the new selection shall be made
19 as provided in section five (5) of this Act. In case no list is in effect,

20 a new one shall be prepared as provided in section five (5) of this
21 Act. Until the vacancy is filled, the chief deputy shall act as assessor,
22 and in the event there be no deputy, in the case of counties the auditor
23 shall act as assessor and in the case of cities having an assessor the
24 city clerk shall act as assessor.

1 **SEC. 9. Removal of assessor.** The assessor may be removed by a
2 majority vote of the conference board, after charges of misconduct,
3 nonfeasance, malfeasance, or misfeasance in office shall have been
4 substantiated at a public hearing, if same is demanded by the asses-
5 sor by written notice served upon the chairman of the conference
6 board.

1 **SEC. 10. Examination of deputies.** Immediately after the appoint-
2 ment of the assessor, and at such other times as the conference board
3 may direct, the examining board shall cause to be given an examina-
4 tion for the position of deputy assessor in accordance with the pro-
5 cedure used for conducting the examination for the office of assessor.
6 The state tax commission shall prepare an examination relating to
7 the qualifications for the duties of the position of deputy assessor. It
8 may prepare separate examinations relating to the assessing of real
9 and personal property. The examining board shall indicate to the
10 state tax commission whether the examination to be given shall relate
11 to the assessing of real property or personal property or both.

12 The examining board shall conduct such further examination and
13 prepare a written report thereof in the same manner as that pre-
14 scribed for the examination for the office of assessor. Within fifteen
15 (15) days from the holding of such examination, the examining board
16 shall certify to the assessor the results of the examination and indicate
17 thereon those persons it has determined are qualified. No applicant
18 shall qualify unless he shall achieve a grade of not less than seventy
19 (70) percent on the examination prepared by the state tax commis-
20 sion. The applicants certified as qualified shall remain eligible for
21 appointment for a period of two (2) years from the date of certifica-
22 tion by the state tax commission.

1 **SEC. 11. Appointment of deputy assessors.** The assessor shall ap-
2 point from the qualified applicants certified by the examining board
3 such number of deputy assessors as shall have been previously author-
4 ized by the conference board. If for any reason the assessor is unable
5 to appoint from this list some or all of the deputy assessors author-
6 ized, or in case the list contains fewer names than the number of
7 deputy assessors authorized, the assessor shall so notify the exam-
8 ining board and the examining board shall forthwith hold another
9 examination.

10 The assessor may peremptorily suspend or discharge any deputy
11 assessor under his direction, upon written charges for neglect of duty,
12 disobedience of orders, misconduct, or failure to properly perform his
13 duties. Within five (5) days after delivery of said written charges
14 to such employee, he may appeal by written notice to the secretary
15 or chairman of the examining board. Such board shall grant him
16 a hearing within fifteen (15) days, and a decision by a majority of
17 said examining board shall be final.

18 The assessor shall designate one (1) of said deputies as chief dep-
19 erty, and the assessor shall assign to each deputy such duties, respon-
20 sibilities, and authority, from time to time, as may be proper for the
21 efficient conduct of his office.

1 SEC. 12. **Dog fee.** The dog listing fee provided in section three
2 hundred fifty-one point fifteen (351.15) of the Code, shall not be
3 retained by the assessor but shall be a part of the assessment ex-
4 pense fund.

1 SEC. 13. **Office personnel.** Other office personnel shall be appointed
2 by the assessor subject to the limitations of the annual budget as here-
3 inafter provided. The assessor shall select field men, so far as pos-
4 sible, from the eligible list of deputy assessors. Their compensation
5 shall be fixed as provided in section sixteen (16) of this Act. They
6 shall serve at the pleasure of the assessor.

1 SEC. 14. **Office space.** The county board of supervisors shall pro-
2 vide adequate office space for the office of the county assessor, and
3 for the office of the city assessor, if any, including such services as
4 are ordinarily afforded in any county office.

1 SEC. 15. **Bond.** Assessors and deputy assessors shall be required
2 to furnish bond for the performance of their duties in such amount as
3 the conference board may require and the cost thereof shall be pro-
4 vided for in the budget of the assessor and paid out of the assessment
5 expense fund.

1 SEC. 16. **Budget.** All expenditures under this chapter shall be paid
2 as hereinafter provided.

3 Not later than July 1 of each year the assessor, the examining
4 board, and the board of review, shall each prepare a proposed budget
5 of all expenses for the ensuing year. The assessor shall include in
6 his proposed budget the probable expenses for defending assessment
7 appeals. Said budgets shall be combined by the assessor and copies
8 thereof forthwith filed by him in triplicate with the chairman of the
9 conference board.

10 Such combined budgets shall contain an itemized list of the pro-
11 posed salaries of the assessor and each deputy, the amount required
12 for field men and other personnel, their number and their compensa-
13 tion; the estimated amount needed for expenses, printing, mileage
14 and other expenses necessary to operate the assessor's office, the esti-
15 mated expenses of the examining board and the salaries and expenses
16 of the local board of review.

17 Each year the chairman of the conference board shall, by written
18 notice, call a meeting to consider such proposed budget and shall fix
19 and adopt a consolidated budget for the ensuing year not later than
20 July 15.

21 At such meeting the conference board shall authorize:

22 1. The number of deputies, field men, and other personnel of the
23 assessor's office.

24 2. The salaries and compensation of members of the board of re-
25 view, the assessor, chief deputy, other deputies, field men, and other
26 personnel, and determine the time and manner of payment.

27 3. The miscellaneous expenses of the assessor's office, the board of
28 review and the examining board, including office equipment, records,
29 supplies, and other required items.

30 4. The estimated expense of assessment appeals. All such expense
31 items shall be included in the budget adopted for the ensuing year.

32 All tax levies and expenditures provided for herein shall be sub-
33 ject to the provisions of chapter twenty-four (24) of the Code and the
34 conference board is hereby declared to be the certifying board.

35 Any tax for the maintenance of the office of assessor and other
36 assessment procedure shall be levied only upon the property in the
37 area assessed by said assessor and such tax levy shall not exceed one
38 and one-half ($1\frac{1}{2}$) mills in assessing areas where the valuation upon
39 which the tax is levied does not exceed twenty-five million (25,000,-
40 000) dollars; one and one-quarter ($1\frac{1}{4}$) mills in assessing areas
41 where the valuation upon which the tax is levied exceeds twenty-five
42 million (25,000,000) dollars and does not exceed thirty million (30,-
43 000,000) dollars; one (1) mill in assessing areas where the valuation
44 upon which the tax is levied exceeds thirty million (30,000,000) dol-
45 lars. The county treasurer shall credit the sums received from such
46 levy to a separate fund to be known as the "assessment expense fund"
47 and from which fund all expenses incurred under this chapter shall
48 be paid. In the case of a county where there is more than one (1)
49 assessor the treasurer shall maintain separate assessment expense
50 funds for each assessor.

51 The county auditor shall keep a complete record of said funds and
52 shall issue warrants thereon only on requisition of the assessor.

53 The assessor shall not issue requisitions so as to increase the total
54 expenditures budgeted for the operation of the assessor's office. How-
55 ever, for purposes of promoting operational efficiency, the assessor
56 shall have authority to transfer funds budgeted for specific items
57 for the operation of the assessor's office from one unexpended balance
58 to another; such transfer shall not be made so as to increase the
59 total amount budgeted for the operation of the office of assessor, and
60 no funds shall be used to increase the salary of the assessor or the
61 salaries of permanent deputy assessors. He shall issue requisitions
62 for the examining board and for the board of review on order of the
63 chairman of each board and for costs and expenses incident to assess-
64 ment appeals, only on order of the city legal department, in the case
65 of cities and of the county attorney in the case of counties.

66 Unexpended funds remaining in the assessment expense fund at
67 the end of a year shall be carried forward into the next year.

1 **SEC. 17. Duties of assessor.** The assessor shall:

2 1. Devote his entire time to the duties of his office and shall not
3 engage in any occupation or business interfering or inconsistent with
4 such duties.

5 2. Cause to be assessed, in accordance with section twenty-one (21)
6 of this Act, all the property, personal and real, in his county or city
7 as the case may be, except such as is exempt from taxation, or the
8 assessment of which is otherwise provided for by law.

9 3. Have access to all public records of the county and, so far as
10 practicable, make or cause to be made a careful examination of all such
11 records and files in order to obtain all available information which

12 may contribute to the accurate listing at its taxable value, and to
13 the proper persons, of all property subject to assessment by him.

14 4. Co-operate with the state tax commission as may be necessary
15 or required, and he shall obey and execute all orders, directions, and
16 instructions of the state tax commission, insofar as the same may be
17 required by law.

18 5. Have power to apply to the district court of the county for an
19 order to examine witnesses and requiring the production of books
20 and records of any person, firm, association or corporation within the
21 county, whenever he has reason to believe that such person, firm,
22 association or corporation has not listed his or its property as pro-
23 vided by law. The proceeding for the examination of witnesses and
24 examination of the books and records of any such taxpayer, to deter-
25 mine the existence of taxable property, shall be instituted and con-
26 ducted in the manner provided for the discovery of property under the
27 provisions of chapter six hundred thirty (630) of the Code. The
28 court shall make an appropriate finding as to the existence of taxable
29 property not listed. All taxable property discovered thereby shall
30 thereupon be assessed by the assessor in the manner provided by law.

31 In all cases where the court finds that the taxpayer has not listed its
32 or his property, as provided by law, and in all hearings where the court
33 decides a matter against the taxpayer, the cost shall be paid by the
34 taxpayer, otherwise they shall be paid out of the assessment expense
35 fund. The fees and mileage to be paid witnesses shall be the same as
36 prescribed by law in proceedings in the district courts of this state
37 in civil cases. Where the costs are taxed to the taxpayer they shall
38 be added to the taxes assessed against said taxpayer and his property
39 and shall be collected in the same manner as are other taxes.

40 6. Make up all assessor's books and records as prescribed by the
41 state tax commission, turn the completed assessor's books and records
42 required for the preparation of the tax list over to the county auditor
43 when the board of review has concluded its hearings and co-operate
44 with the auditor in the preparation of the tax lists.

45 7. Submit on or before May 1 of each year completed assessment
46 rolls to the board of review.

47 8. Lay before the board of review such information as he may
48 possess which will aid said board in performing its duties in adjust-
49 ing the assessments to the valuations required by law.

50 9. Furnish to the state tax commission any information which he
51 may have relative to the ownership of any property that may be as-
52 sessable within this state, but not assessable or subject to being listed
53 for taxation by him.

1 SEC. 18. Listing and valuation. Each assessor shall, with the as-
2 sistance of each person assessed, or who may be required by law to
3 list property belonging to another, enter upon the assessment rolls
4 the several items of property required to be entered for assessment.
5 He shall personally affix values to all property assessed by him.

1 SEC. 19. Owner to assist. The assessor shall list every person in
2 his county or city as the case may be and assess all the property
3 therein, personal and real, except such as is heretofore exempted or
4 otherwise assessed. Any person who shall refuse to assist in making
5 out a list of his property, or of any property which he is by law

6 required to assist in listing, or who shall refuse to make either of
7 the oaths or affirmations or combinations thereof required by section
8 twenty (20) of this Act, shall be guilty of a misdemeanor and, upon
9 conviction thereof, shall be fined in a sum not to exceed five hundred
10 (500) dollars.

1 **SEC. 20. Oath.** The assessor shall administer the oath or affirma-
2 tion printed on the assessment rolls hereinafter prescribed, or combi-
3 nation thereof, to each person assessed, and require the person tak-
4 ing such oath to subscribe the same, and, in case anyone refuses so
5 to do, he shall note the fact in the column of remarks opposite such
6 person's name.

1 **SEC. 21. Actual, assessed, and taxable value.** All property subject
2 to taxation shall be valued at its actual value which shall be entered
3 opposite each item, and shall be assessed at sixty (60) percent of such
4 actual value. Such assessed value shall be taken and considered as
5 the taxable value of such property upon which the levy shall be made.
6 the actual value in such cases shall be one and two-thirds ($1\frac{2}{3}$) times
7 the assessed value as shown by the assessment rolls and may be so
8 determined and ascertained.

9 In arriving at said actual value the assessor shall take into con-
10 sideration its productive and earning capacity, if any, past, present,
11 and prospective, its market value, if any, and all other matters that
12 affect the actual value of the property; and the burden of proof shall
13 be upon any complainant attacking such valuation as excessive, in-
14 adequate or inequitable.

1 **SEC. 22. Forest and fruit-tree reservations.** Forest reservations
2 fulfilling the conditions of sections one hundred sixty-one point one
3 (161.1) to one hundred sixty-one point thirteen (161.13) of the Code,
4 inclusive, shall be assessed on a taxable valuation of four (4) dollars
5 per acre. Fruit-tree reservations shall be assessed on a taxable valu-
6 ation of four (4) dollars per acre for a period of eight (8) years
7 from the time of planting. In all other cases where trees are planted
8 upon any tract of land, without regard to area, for forest, fruit, shade,
9 or ornamental purposes, or for windbreaks, the assessor shall not
10 increase the valuation of such property because of such improvements.

1 **SEC. 23. Notice of valuation.** The assessor shall, at the time of
2 making the assessment, inform the person assessed, in writing, of the
3 valuation put upon his property, and notify him, if he feels aggrieved,
4 to appear before the board of review and show why the assessment
5 should be changed.

1 **SEC. 24. Refusal to furnish statement.** If any corporation or per-
2 son refuse to furnish the verified statements required in connection
3 with the assessment of property by the assessor, or to list his prop-
4 erty, or to take or subscribe the oath required, the state tax commis-
5 sion, or assessor, as the case may be, shall proceed to list and assess
6 such property according to the best information obtainable, and shall
7 add to the taxable valuation one hundred (100) percent thereof, which
8 valuation and penalty shall be separately shown, and shall constitute
9 the assessment; and if the valuation of such property shall be changed

10 by any board of review, or on appeal therefrom, a like penalty shall
11 be added to the valuation thus fixed.

1 **SEC. 25. False statement.** Any person making any verified state-
2 ment or return, or taking any oath required by this title, who know-
3 ingly makes a false statement therein, shall be guilty of perjury.

1 **SEC. 26. Assessment rolls and books.** The state tax commission
2 shall each year prescribe the form of assessment roll to be used by all
3 assessors in assessing real and personal property, including moneys
4 and credits, in this state, also the form of pages of the assessor's
5 assessment book. Such assessment rolls shall be in such form as
6 will permit entering thereon, separately, the names of all persons,
7 partnerships, corporations, or associations assessed; shall contain a
8 form of oath or affirmation to be administered to each person assessed,
9 and shall also contain a notice in the following form:

10 "If you are not satisfied that the foregoing assessment is correct,
11 you may file a protest against such assessment with the board of
12 review on or after May 1, to and including May 20, of the year of
13 the assessment, such protest to be confined to the grounds specified in
14 section thirty-seven (37) of this Act. Dated day of
15, 19.....,, County/City Assessor."

16 Such assessment rolls shall be used in listing the property and show-
17 ing the values affixed to such property of all persons, partnerships,
18 corporations, or associations assessed, which rolls shall be made in
19 duplicate. Said duplicate roll shall be signed by the assessor, de-
20 tached from the original and delivered to the person assessed. It shall
21 be lawful to combine the affidavit or form of oath or affirmation with
22 reference to real and personal property, and the affidavit or form of
23 oath or affirmation as to moneys and credits, into one (1) affidavit
24 or form of oath or affirmation, and only the one (1) such affidavit
25 or form of oath or affirmation shall be sufficient on the assessment
26 roll. The pages of the assessor's assessment book shall contain col-
27 umns ruled and headed for the information required by this chapter
28 and that which the state tax commission may deem essential in the
29 equalization work of the state board of review. The assessor shall
30 return all assessment rolls and any schedules therewith to the county
31 auditor, along with the completed assessment book, as provided in
32 this chapter, and the county auditor shall carefully keep and preserve
33 all such rolls, schedules and book for a period of five (5) years from
34 time of filing of the same in his office.

1 **SEC. 27. Uniform assessment rolls.** The state tax commission shall
2 from time to time prepare and certify to each assessor such instruc-
3 tions as to a uniform method of making up the assessment rolls as
4 it thinks necessary to secure a compliance with the law and uniform
5 returns, which shall be printed upon each assessment roll, and also
6 prepare instructions for the same purpose as to making up the assess-
7 ment book, which shall be printed therein.

1 **SEC. 28. Assessment rolls.** The assessment shall be completed not
2 later than April 30. If the assessor makes any change in an assess-
3 ment after it has been entered on the assessor's rolls, he shall note
4 on said roll, together with the original assessment, the new assess-

5 ment and the reason for the change, together with his signature and
 6 the date of the change: provided, however, in the event the assessor
 7 increases any assessment he shall give notice in writing thereof to the
 8 taxpayer by certified mail prior to the meeting of the board of re-
 9 view. No changes shall be made on the assessment rolls after May
 10 1 except by order of the board of review or by decree of court.

1 SEC. 29. **Plat book.** The county auditor shall furnish to each as-
 2 sessor a plat book on which shall be platted the lands and lots in his
 3 assessment district, showing on each subdivision or part thereof,
 4 written in ink or pencil, the name of the owner, the number of acres,
 5 or the boundary lines and distances in each, and showing as to each
 6 tract the number of acres to be deducted for railway right of way
 7 and for roads and for rights of way for public levees and open public
 8 drainage improvements.

1 SEC. 30. **Completion of assessment—oath.** The assessment shall
 2 be completed by the first (1st) day of May, and the assessor shall
 3 attach to the assessment rolls his oath in the following form:

4 "I, (A.....B.....), assessor of city/county of
 5 state of Iowa, do solemnly swear (or affirm) that the taxable values
 6 of all property, money, and credits, of which a statement has been
 7 made and verified by the oath of the person required to list the same,
 8 is herein set forth in such statement; that in every case, where I
 9 have been required to ascertain the amount or value of any property,
 10 I have diligently, and by the best means in my power, endeavored to
 11 ascertain the true amount and value, and as I verily believe the tax-
 12 able values thereof are set forth in the annexed return; in no case
 13 have I knowingly omitted to demand of any person, of whom I was
 14 required to do so, a statement of the items of his property which he
 15 was required by law to list, nor to administer the oath to him, unless
 16 he refused to take it, nor in any way connive at any violation or eva-
 17 sion of any of the requirements of the law in relation to the assess-
 18 ment of property for taxation.

19
 20 Assessor.

21 Subscribed and sworn to (or affirmed) this day of
 22A.D....., before me.

23
 24 Notary Public/Clerk of Court"

1 SEC. 31. **Board of review.** The chairman of the conference board
 2 shall call a meeting by written notice to all of the members thereof
 3 for the purpose of appointing a board of review for all assessments
 4 made by the assessor. Such board of review may consist of either
 5 three (3) members or five (5) members. As nearly as possible this
 6 board shall include one (1) licensed real estate broker and one (1)
 7 registered architect or person experienced in the building and con-
 8 struction field. In the case of a county, at least one (1) member of
 9 the board shall be a farmer. Not more than two (2) members of
 10 the board of review shall be of the same profession or occupation and
 11 no two (2) members of the board of review shall be citizens of the
 12 same town or township except in the case of cities having their own
 13 assessor in which case the members shall be selected so as to give each

14 of the townships included within the city the highest possible numerical representation. The terms of the members of the board of review shall be for six (6) years, beginning with January 1 of the year following their selection. In boards of review having three (3) members the term of one (1) member of the first board to be appointed shall be for two (2) years, one (1) member for four (4) years and one (1) member for six (6) years. In the case of boards of review having five (5) members, the term of one (1) member of the first board to be appointed shall be for one (1) year, one (1) member for two (2) years, one (1) member for three (3) years, one (1) member for four (4) years and one (1) member for six (6) years.

1 **SEC. 32. Terms—vacancies.** The terms of the members of the board of review shall be for six (6) years each. Members of this board may be removed by the conference board but only after a public hearing upon specified charges, if requested by such member. Subsequent appointments, and an appointment to fill a vacancy, shall be made in the same way as the original selection. The board shall have the power to subpoena witnesses and administer oaths.

1 **SEC. 33. Sessions of board of review.** The board of review shall be in session from May 1 to May 31, both inclusive, each year and shall hold as many meetings as are necessary to discharge its duties. On June 1 said board shall return all books, records and papers to the assessor except undisposed of protests and records pertaining thereto. If it has not completed its work prior to June 1, the state tax commission may authorize the board of review to continue in session for such period as is necessary to complete its work, but in no event shall the state tax commission approve a continuance extending beyond August 1. On June 1 or on the final day of any extended session authorized by the state tax commission as herein provided the board of review shall be adjourned until May 1 of the following year. It shall adopt its own rules of procedure, elect its own chairman from its membership, and keep minutes of its meetings. The assessor shall be clerk of said board. It may be reconvened by the state tax commission. All undisposed protests in its hands on August 1 shall be automatically overruled and returned to the assessor together with its other records.

1 **SEC. 34. Quarters—hours—expenses.** The board of review of assessments shall hold meetings in quarters provided by the board of supervisors. Said board shall be in session such hours each day and shall devote such time to its duties as may be necessary to the discharge of its duties and to accomplish substantial justice. The expenses of the board shall be included in the assessor's annual budget as provided hereafter.

1 **SEC. 35. Powers of review board.** The board of review shall have the power:

3 1. To equalize assessments by raising or lowering the individual assessments of real property, including new buildings, personal property or moneys and credits made by the assessor.

6 2. To add to the assessment rolls any taxable property which has been omitted by the assessor.

8 In any year after the year in which an assessment has been made,
9 all of the real estate in any taxing district, it shall be the duty of
10 the board of review to meet as provided in section thirty-three (33)
11 of this Act, and where it finds the same has changed in value, to
12 revalue and reassess any part or all of the real estate contained in
13 such taxing district, and in such case, it shall determine the actual
14 value and compute the taxable value thereof, and any aggrieved tax-
15 payer may petition for a revaluation of his property, but no reduction
16 or increase shall be made for prior years. If the assessment of any
17 such property is raised, or any property is added to the tax list by
18 the board, the clerk shall give notice in the manner provided in section
19 thirty-six (36) of this Act, provided, however, that if the assessment
20 of all property in any taxing district is raised the board may instruct
21 the clerk to give immediate notice by one (1) publication in one (1)
22 of the official newspapers located in the taxing district, and such pub-
23 lished notice shall take the place of the mailed notice provided for in
24 section thirty-six (36) of this Act, but all other provisions of said
25 section shall apply. The decision of the board as to the foregoing
26 matters shall be subject to appeal to the district court within the same
27 time and in the same manner as provided in section thirty-eight (38)
28 of this Act.

1 **SEC. 36. Change of assessment—notice.** All changes in assess-
2 ments authorized by the board of review, and reasons therefor, shall
3 be entered in the minute book kept by said board and on the assess-
4 ment roll. Said minute book shall be filed with the assessor after the
5 adjournment of the board of review and shall at all times be open
6 to public inspection. In case the value of any specific property or
7 the entire assessment of any person, partnership, or association is
8 increased, or new property is added by the board, the clerk shall give
9 immediate notice thereof by mail to each at the post-office address
10 shown on the assessment rolls, and at the conclusion of the action
11 of the board therein the clerk shall post an alphabetical list of those
12 whose assessments are thus raised and added, in a conspicuous place
13 in the office or place of meeting of the board, and enter upon the
14 records a statement that such posting has been made, which entry
15 shall be conclusive evidence of the giving of the notice required. The
16 board shall hold an adjourned meeting, with at least five (5) days
17 intervening after the posting of said notices, before final action with
18 reference to the raising of assessments or the adding of property to
19 the rolls is taken, and the posted notices shall state the time and
20 place of holding such adjourned meeting, which time and place shall
21 also be stated in the proceedings of the board.

1 **SEC. 37. Protest of assessment—grounds.** Any property owner or
2 aggrieved taxpayer who is dissatisfied with his assessment may file
3 a protest against such assessment with the board of review on or after
4 May 1, to and including May 20, of the year of the assessment. Said
5 protest shall be in writing and signed by the one protesting or by his
6 duly authorized agent. Taxpayer may have an oral hearing thereon
7 if request therefor in writing is made at the time of filing the protest.
8 Said protest must be confined to one (1) or more of the following
9 grounds:

10 1. That said assessment is not equitable as compared with assess-
11 ments of other like property in the taxing district. When this ground
12 is relied upon as the basis of a protest the legal description and assess-
13 ments of a representative number of comparable properties, as de-
14 scribed by the aggrieved taxpayer shall be listed on the protest, other-
15 wise said protest shall not be considered on this ground.

16 2. That his property is assessed for more than the value authorized
17 by law, stating the specific amount which the protesting party be-
18 lieves his property to be overassessed, and the amount which he con-
19 siders to be its actual value and the amount he considers a fair assess-
20 ment.

21 3. That his property is not assessable and stating the reasons there-
22 for.

23 4. That there is an error in the assessment and state the specific
24 alleged error.

25 5. That there is fraud in the assessment which shall be specifically
26 stated.

27 In addition to the above, the property owner may protest annually
28 to the board of review under the provisions of section thirty-five (35)
29 of this Act, but such protest shall be in the same manner and upon
30 the same terms as heretofore prescribed in this section.

1 SEC. 38. **Appeal to district court.** Appeals may be taken from the
2 action of the board of review with reference to protests of assess-
3 ment, to the district court of the county in which such board holds its
4 sessions within twenty (20) days after its adjournment. No new
5 grounds in addition to those set out in the protest to the board of
6 review as provided in section thirty-seven (37) of this Act can be
7 pleaded, but additional evidence to sustain said grounds may be in-
8 troduced. The assessor shall have the same right to appeal and in the
9 same manner as an individual taxpayer, public body or other public
10 officer as provided in section forty-two (42) of this Act. Appeals
11 shall be taken by a written notice to that effect to the chairman or
12 presiding officer of the board of review and served as an original
13 notice.

1 SEC. 39. **Trial on appeal.** The court shall hear the appeal in equity
2 and determine anew all questions arising before the board which re-
3 late to the liability of the property to assessment or the amount
4 thereof. The court shall consider all of the evidence and there shall
5 be no presumption as to the correctness of the valuation or assess-
6 ment appealed from. Its decision shall be certified by the clerk of the
7 court to the county auditor, and the assessor, who shall correct the
8 assessment books accordingly.

1 SEC. 40. **Costs, fees and expenses apportioned.** The clerk of the
2 court shall likewise certify to the county treasurer the costs assessed
3 by the court on any appeal from a board of review to the district
4 court, in all cases where said costs are taxed against the board of
5 review or any taxing body. Thereupon the county treasurer shall
6 compute and apportion the said costs between the various taxing
7 bodies participating in the proceeds of the collection of the taxes in-
8 volved in any such appeal, and said treasurer shall so compute and
9 apportion the various amounts which said taxing bodies are required

10 to pay in proportion to the amount of taxes each of said taxing bodies
11 is entitled to receive from the whole amount of taxes involved in each
12 of such appeals. The said county treasurer shall deduct from the
13 proceeds of all general taxes collected the amount of costs so com-
14 puted and apportioned by him from the moneys due to each taxing body
15 from general taxes collected. The amount so deducted shall be cer-
16 tified to each taxing body in lieu of moneys collected. Said county
17 treasurer shall pay to the clerk of the district court the amount of
18 said costs so computed, apportioned and collected by him in all cases
19 now on file or hereafter filed in which said costs have not been paid.

1 **SEC. 41. Legal counsel.** In the case of cities having an assessor,
2 the city legal department shall represent the assessor and board of
3 review in all litigation dealing with assessments. In the case of
4 counties, the county attorney shall represent the assessor and board
5 of review in all litigation dealing with assessments. Any taxing body
6 interested in the taxes received from such assessments may be rep-
7 resented by an attorney and shall be required to appear by attorney
8 upon written request of the assessor to the presiding officer of any
9 such taxing body. The conference board may employ special counsel
10 to assist the city legal department or county attorney as the case
11 may be.

1 **SEC. 42. Appeal on behalf of public.** Any officer of a county, city,
2 town, township or school district interested or a taxpayer thereof
3 may in like manner make complaint before said board of review in
4 respect to the assessment of any property in the township, city, or
5 town and an appeal from the action of the board of review in fixing
6 the amount of assessment on any property concerning which such
7 complaint is made, may be taken by any of such aforementioned
8 officers.

9 Such appeal is in addition to the appeal allowed to the person whose
10 property is assessed and shall be taken in the name of the county,
11 city, town, township, or school district interested, and tried in the
12 same manner, except that the notice of appeal shall also be served
13 upon the owner of the property concerning which the complaint is
14 made and affected thereby or person required to return said property
15 for assessment.

1 **SEC. 43. Power of court.** Upon trial of any appeal from the action
2 of the board of review fixing the amount of assessment upon any
3 property concerning which complaint is made, the court may increase,
4 decrease, or affirm the amount of the assessment appealed from.

1 **SEC. 44. Notice of voluntary settlement.** No voluntary court set-
2 tlement of an assessment appeal shall be valid unless written notice
3 thereof shall first be served upon each of the taxing bodies interested
4 in the taxes derived from such assessment.

1 **SEC. 45. Abstract to state tax commission.** Each auditor shall, on
2 or before the third Monday in June, make out and transmit to the
3 state tax commission an abstract of the real and personal property in
4 his county, in which he shall set forth:

5 1. The number of acres of land and the aggregate taxable values of
6 the same, exclusive of town lots, returned by the assessors, as cor-
7 rected by the board of review.

8 2. The aggregate taxable values of real estate in each township, city,
9 and town in the county, returned as corrected by the board of review.

10 3. The aggregate taxable values of personal property.

11 4. An abstract as to the number and value of all animals as the
12 same are returned by the assessor, showing the aggregate taxable
13 values and number of each kind or class, and such other facts as may
14 be required by the state tax commission.

1 SEC. 46. **State board of review.** The state tax commission shall
2 constitute the state board of review, and shall meet at the seat of
3 government on the second Monday of July in each year.

1 SEC. 47. **Adjusted valuations.** The state board of review shall ad-
2 just the valuation of property in the several counties adding to or
3 deducting from the valuation of each kind or class of property such
4 percentage in each case as will bring the same to its taxable value as
5 fixed in this chapter and chapters four hundred twenty-seven (427)
6 to four hundred forty-three (443) of the Code inclusive. It shall
7 also adjust the valuations as between each kind or class of property
8 in any city assessed by a city assessor and each kind or class of
9 property in the same county assessed by the county assessor.

1 SEC. 48. **Notice of increase.** Before such state board of review
2 shall add to the valuation of any kind or class of property any such
3 percentage, it shall serve ten (10) days notice by mail, on the audi-
4 tor of the county whose valuation is proposed to be raised and shall
5 hold an adjourned meeting after such ten (10) days notice, at which
6 time such county may appear by its board of supervisors, county attor-
7 ney, or otherwise, and make written or oral protest against such pro-
8 posed raise, which protest shall consist simply of a statement of the
9 error, or errors, complained of with such facts as may lead to their
10 correction, and at such adjourned meeting final action may be taken
11 in reference thereto.

1 SEC. 49. **Adjustment by county auditor.** The commission shall
2 keep a record of its proceedings and finish its review and adjustment
3 on or before the third Monday of August. The county auditor shall
4 thereupon add to or deduct from the valuation of each kind or class
5 of property in his county the required percentage, rejecting all frac-
6 tions of fifty (50) cents or less in the result, and counting all over
7 fifty (50) cents as one (1) dollar.

1 SEC. 50. **Appraisers employed.** The conference board shall have
2 power to employ appraisers or other technical or expert help to assist
3 in the valuation of property, the cost thereof to be paid in the same
4 manner as other expenses of the assessor's office. The conference
5 board may certify for levy annually an amount not to exceed one and
6 one-half (1½) mills upon all taxable property for the purpose of
7 establishing a special appraiser's fund, to be used only for such pur-
8 poses. From time to time the conference board may direct the trans-
9 fer of any unexpended balance in the special appraiser's fund to the
10 assessment expense fund.

1 SEC. 51. **Optional procedure for cities from ten thousand (10,000)**
2 **to one hundred twenty-five thousand (125,000) population.** Any city

3 having a population of ten thousand (10,000) or more, according to
4 the latest federal census, or which shall attain such population in the
5 future but shall not have a population in excess of one hundred
6 twenty-five thousand (125,000), may by ordinance provide for the
7 selection of a city assessor and for the assessment of property in such
8 cities under the provisions of this chapter.

9 Any city desiring to provide for such assessment under the provi-
10 sions of this chapter shall, not less than sixty (60) days before the
11 expiration of the term of the assessor in office, notify the taxing
12 bodies affected and proceed to establish a conference board, examin-
13 ing board and board of review and select an assessor, all as provided
14 in this chapter.

1 SEC. 52. **Failure to perform duty.** If any assessor or member of
2 any board of review shall knowingly fail or neglect to make or require
3 the assessment of property for taxation to be of and for its taxable
4 value as provided by law or to perform any of the duties required of
5 him by law, at the time and in the manner specified, he shall forfeit
6 and pay the sum of five hundred (500) dollars to be recovered in an
7 action in the district court in the name of the county or in the name
8 of the city as the case may be, and for its use, and the action against
9 the assessor shall be against him and his bondsmen.

1 SEC. 53. **Political activity prohibited.** Neither the assessor nor any
2 employee of the assessor's office shall directly or indirectly contribute
3 any money or anything of value to any candidate, his agent or per-
4 sonal representative, for nomination or election to any office, or to
5 any campaign or political committee, or take an active part in any
6 political campaign, except to cast his vote, or to express his personal
7 opinion, nor shall any such candidate, person, representative, agent, or
8 committee, solicit such contribution or active political support from
9 any such officer or employee. Any person convicted of violating any
10 provision of this chapter shall immediately be dismissed from office
11 or may be punished as for an indictable misdemeanor.

1 SEC. 54. **Construction.** Whenever in the laws of this state, the
2 words "assessor" or "assessors" appear, singly or in combination with
3 other words, they shall be deemed to mean and refer to the county or
4 city assessor, as the case may be.

1 SEC. 55. Section four hundred twenty point two hundred seven
2 (420.207), Code 1958, is hereby amended by striking from line five
3 (5) the figures, "441.13" and by inserting in lieu thereof the words,
4 "twenty-one (21) of this Act".

1 SEC. 56. Section four hundred twenty-five point eleven (425.11),
2 subsection three (3), Code 1958, is hereby amended by striking from
3 line four (4) the figures, "441.13" and by inserting in lieu thereof
4 the words, "twenty-one (21) of this Act".

1 SEC. 57. Section four hundred twenty-eight point seventeen
2 (428.17), Code 1958, is hereby amended by striking from line thirteen
3 (13) the figures, "441.13" and by inserting in lieu thereof the words,
4 "twenty-one (21) of this Act".

1 SEC. 58. Section four hundred twenty-eight point twenty-one
2 (428.21), Code 1958, is hereby amended by striking from line four
3 (4) the figures, "441.13" and by inserting in lieu thereof the words,
4 "twenty-one (21) of this Act".

1 SEC. 59. Section four hundred thirty-two point seven (432.7),
2 Code 1958, is hereby amended by striking from line thirteen (13) the
3 figures, "441.13" and by inserting in lieu thereof the words "twenty-
4 one (21) of this Act".

1 SEC. 60. Section four hundred thirty-three point six (433.6), Code
2 1958, is hereby amended by striking from line four (4) the figures,
3 "441.13" and by inserting in lieu thereof the words, "twenty-one (21)
4 of this Act".

1 SEC. 61. Section four hundred thirty-six point eight (436.8), Code
2 1958, is hereby amended by striking from line twelve (12) the figures,
3 "441.13" and by inserting in lieu thereof the words, "twenty-one (21)
4 of this Act".

1 SEC. 62. Section four hundred thirty-seven point seven (437.7),
2 Code 1958, is hereby amended by striking from line six (6) the figures,
3 "441.13" and by inserting in lieu thereof the words, "twenty-one (21)
4 of this Act".

1 SEC. 63. Section four hundred thirty-eight point thirteen (438.13),
2 Code 1958, is hereby amended by striking from line eight (8) the fig-
3 ures, "441.13" and by inserting in lieu thereof the words, "twenty-one
4 (21) of this Act".

1 SEC. 64. Section four hundred twenty-eight point thirty-five
2 (428.35), subsection three (3), Code 1958, is hereby amended by
3 striking from line fifteen (15) the figures, "441.16" and by inserting
4 in lieu thereof the words, "twenty-four (24) of this Act".

1 SEC. 65. Section four hundred forty-three point eleven (443.11),
2 Code 1958, is hereby amended by striking from line ten (10) the word
3 and figures, "442.7 and 442.11" and by inserting in lieu thereof the
4 words, "thirty-nine (39) and forty-three (43) of this Act".

1 SEC. 66. Section four hundred forty-one point thirteen (441.13),*
2 Code 1958, is hereby amended by striking the period (.) in line four
3 (4) and inserting in lieu thereof the following: "; except that in the
4 case of merchandise inventories of retailers, such actual value shall
5 be reduced, to reflect abnormal obsolescence, by one percent (1%) for
6 each number (or major fraction thereof) of annual turnovers of
7 merchandise less than twelve (12) as disclosed by the books and rec-
8 ords of the business concerned, or as determined by the assessor in
9 the absence of such books and records."

1 SEC. 67. Nothing herein contained shall be construed as invali-
2 dating the acts of any assessor or deputy assessor now in office, nor
3 of any examining board or board of review as now constituted; nor
4 shall any action, protest or appeal pending prior to the effective date

*See repeal at beginning of this Act.

5 of this Act be affected hereby. All assessors and members of boards
6 of review and examining boards shall continue in office subject to the
7 provisions of this Act until their present terms expire, at which time
8 reappointments or new appointments shall be made in the manner
9 and for the terms prescribed in this Act, provided, however, that
10 any assessor or deputy assessor now in office shall be deemed to be
11 qualified for reappointment to the same office without further exami-
12 nation.

1 SEC. 68. Nothing herein contained shall be construed as invali-
2 dating any assessment made prior to the effective date of this Act
3 nor any tax previously certified or levied by any taxing body pursuant
4 to chapters four hundred five (405), four hundred five A (405A),
5 four hundred forty-one (441), or four hundred forty-two (442),
6 Code 1958.

1 SEC. 69. Nothing herein contained shall be construed as invalidat-
2 ing the selection of an assessor in any city previously providing there-
3 for by ordinance pursuant to chapter four hundred five A (405A),
4 Code 1958, provided, however, that the provisions of this chapter
5 shall apply to all such cities.

1 SEC. 70. If any of the provisions of this Act shall be in conflict
2 with any of the laws of this state, then the provisions of this Act shall
3 prevail.

1 SEC. 71. Section four hundred forty-three point two (443.2), Code
2 1958, is hereby amended by adding thereto the following: "In any
3 case where in transcribing such assessments any county auditor has
4 heretofore failed or hereafter fails to enter the actual value opposite
5 each item of taxable property on the tax list, then the aggregate
6 actual value, as well as the aggregate taxable value, of all such tax-
7 able property within such county and each political or municipal cor-
8 poration therein shall be transcribed from such books and records of
9 assessment onto such tax list in order that the actual value of the
10 taxable property within each county or other political or municipal
11 corporation therein may be ascertained and shown by the tax list
12 for the purpose of computing the debt-incurring capacity of such
13 county or other political or municipal corporation therein."

1 SEC. 72. If any provision of this Act is declared unconstitutional
2 or the applicability thereof is invalid, the constitutionality of the
3 remainder of the Act shall not be affected thereby.

Approved May 5, 1959.