

CHAPTER 1150

ASSESSORS

S. F. 221

AN ACT relating to the examination, certification, appointment, and duties of assessors.

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

Section 1. Section four hundred forty-one point six (441.6), Code 1977, is amended to read as follows:

441.6 APPOINTMENT OF ASSESSOR. When a vacancy occurs in the office of city or county assessor, the examining board shall, within seven days of the occurrence of the vacancy, request the director of revenue to forward a register containing the names of all individuals eligible for appointment as assessor. The examining board may, at its own expense, conduct a further examination, either written or oral, of any person whose name appears on the register, and shall make written report of the examination and submit the report together with the names of those individuals certified by the director of revenue to the conference board within fifteen days after the receipt of the register from the director of revenue.

~~Not later than seven days after~~ Upon receipt of the report of the examining board, the ~~chairman~~ chairperson of the conference board shall by written notice call a meeting of the conference board to appoint an assessor. The meeting shall be held not later than seven days after the receipt of the report of the examining board by the conference board. The physical condition, general reputation of the applicants, and their fitness for the position as determined by the examining board shall be taken into consideration in making the appointment. At the meeting, the conference board shall appoint an assessor from the register of eligible candidates. However, if a special examination has not been conducted previously for the same vacancy, the conference board may request the director of revenue to hold a special examination pursuant to section four hundred forty-one point seven (441.7) of the Code. The ~~chairman~~ chairperson of the conference board shall give written notice to the director of revenue of the appointment and its effective date within ten days of the decision of the board.

Sec. 2. Section four hundred forty-one point seven (441.7), Code 1977, is amended to read as follows:

441.7 SPECIAL EXAMINATION. If the conference board fails to appoint an assessor from the list of individuals on the register, the ~~examining~~ conference board shall request permission from the director of revenue to hold an a special examination in the particular city or county in which the vacancy has occurred. Permission may be granted by the director of revenue after consideration of factors such as the availability of candidates in that particular city or county. The director of revenue shall conduct no more than one special examination for each vacancy in an assessing jurisdiction. The examination shall be conducted by the director of revenue as provided in section 441.5, except as otherwise provided in this section. The examining board shall give notice of holding the examination for assessor by posting a written notice in a conspicuous place in the county courthouse in the case of county assessors or in the city hall in the case of city assessors, stating that at a specified date, an examination for the position of assessor will be held at a specified place. Similar notice shall be given at the same time by one publication of the notice in three newspapers of general circulation in the case of a county assessor, or in case there are not three such newspapers in a county, then in newspapers which are available, or in one newspaper of general circulation in the city in the case of city assessor. The conference board of the city or county in which a special examination is held shall reimburse the department of revenue for all expenses incurred in the administration of the examination, to be paid for by the respective city or county assessment expense fund. Following the administration of this special examination, the director of revenue shall certify to the examining board a new list of candidates eligible to be appointed as assessor and the examining board and conference board shall proceed in accordance with the provisions of section four hundred forty-one point six (441.6) of the Code.

Sec. 3. Section four hundred forty-one point eight (441.8), Code 1977, is amended by striking the section and inserting in lieu thereof the following:

441.8 TERM--FILLING VACANCY. The term of office of an assessor appointed under this chapter shall be for six years. Appointments for each succeeding term shall be made in the

same manner as the original appointment except that not less than ninety days before the expiration of the term of the assessor the conference board shall hold a meeting to determine whether or not it desires to reappoint the incumbent assessor to a new term.

Effective January 1, 1980, the conference board shall have the power to reappoint the incumbent assessor only if the incumbent assessor has satisfactorily completed the continuing education program provided for in this section.

The commission established by this section shall develop and administer a program of continuing education which shall emphasize assessment and appraisal procedures, and the assessment laws of this state, and which shall include the subject matter specified in section four hundred forty-one point five (441.5) of the Code.

There is created a commission consisting of the director of revenue, two Iowa assessors appointed by the executive board of the Iowa state association of assessors, and one member appointed by the state board of tax review, and three lay persons appointed by the governor to four year terms subject to the approval of two-thirds of the members of the senate. A majority of the members of the board shall constitute a quorum. The lay persons appointed to the commission who are not public employees shall be paid a forty dollar per diem and shall be reimbursed for actual and necessary expenses incurred while on official commission business. All compensation and reimbursements shall be paid by the department of revenue from the appropriation made to it for the fiscal year in which the claim for per diem or expenses is made.

The commission shall establish or designate the courses to be offered as part of the continuing education program, the content of said courses, and the number of hours of classroom instruction for each course. At least once each year the commission shall meet to evaluate the continuing education program and make necessary changes in the program.

Upon the successful completion of each course contained in the program of continuing education, as demonstrated by attendance at sessions of the course and attaining a grade of at least seventy percent on an examination administered at the conclusion of the course, the assessor shall receive credit equal to the number of hours of classroom instruction contained in said course. An assessor shall not be allowed to obtain credit for a course for which the assessor has

previously received credit during his or her current term of office except for those courses designated by the commission. The examinations shall be confidential to the commission and persons designated by the commission to have access to said examinations.

Upon receiving credit equal to two hundred forty hours of classroom instruction during the assessor's current term of office, the commission shall certify to the assessor's conference board that said assessor is eligible to be reappointed to his or her present position. For assessors whose present terms of office expire before six years from the effective date of this Act, or who are appointed to complete an unexpired term, the number of credits required to be certified as eligible for reappointment shall be prorated according to the amount of time remaining in the present term of said assessor.

Within each six-year period following January 1, 1980 or the appointment of a deputy assessor appointed after the effective date of this Act, said deputy assessor shall comply with the provisions of this section except that upon the successful completion of one hundred fifty hours of classroom instruction said deputy assessor shall be certified by the commission as being eligible to remain in his or her present position. In the event a deputy assessor fails to comply with the provisions of this section, said deputy assessor shall be removed from his or her present position.

Each conference board shall include in the budget for the operation of the assessor's office funds sufficient to enable the assessor and any deputy assessor to obtain certification as provided in this section. The conference board shall also allow the assessor and any deputy assessor sufficient time off from his or her regular duties to obtain certification. The commission shall adopt rules pursuant to chapter seventeen A (17A) of the Code to implement and administer the provisions of this section.

If the incumbent assessor is not reappointed as above provided, then not less than sixty days before the expiration of the term of said assessor, a new assessor shall be selected as provided in section four hundred forty-one point six (441.6) of the Code.

In the event of the removal, resignation, death, or removal from the county of the said assessor, the conference board shall proceed to fill the vacancy by appointing an assessor

to serve the unexpired term in the manner provided in section four hundred forty-one point six (441.6) of the Code. Until the vacancy is filled, the chief deputy shall act as assessor, and in the event there be no deputy, in the case of counties the auditor shall act as assessor and in the case of cities having an assessor the city clerk shall act as assessor.

Sec. 4. Section four hundred forty-one point eleven (441.11), Code 1977, is amended to read as follows:

441.11 ~~INCUMBENT DEPUTY ASSESSORS AND DEPUTIES.~~ The director of revenue shall grant a restricted certificate to any ~~city-or-county-assessor-or~~ deputy assessor holding office as of January 1, 1976. ~~An-assessor-possessing-such-a certificate-shall-be-considered-eligible-to-remain-in-his-or-her-present-position-and-to-be-reappointed-to-that-position-as-provided-in-section-441.8-and-441.10.~~ A deputy assessor possessing such a certificate shall be considered eligible to remain in his or her present position. To become eligible for another ~~assessor-or~~ deputy assessor position, ~~however,~~ ~~an-assessor-or~~ a deputy assessor presently holding office is required to obtain certification as provided for in section 441.5.

Sec. 5. This Act is effective January 1, 1979.

Sec. 6. Section four hundred forty-one point twenty-three (441.23), Code 1977, is amended to read as follows:

441.23 NOTICE OF VALUATION. If there has been an increase or decrease in the valuation of the property, or upon the written request of the person assessed, the assessor shall, at the time of making the assessment, inform the person assessed, in writing, of the valuation put upon ~~his~~ the taxpayer's property, and notify ~~him~~ the person, if he or she feels aggrieved, to appear before the board of review and show why the assessment should be changed. In odd-numbered years, the owners of real property shall be notified not later than April ~~15~~ fifteenth of any adjustment of the real property assessment. In even-numbered years, the notice of an increase or decrease in the valuation of the property shall be provided to the owners of real property not later than June ~~30~~ thirtieth as provided in section 441.49.

Sec. 7. The provisions of this Act notwithstanding, section six (6) of this Act shall become effective January 1, 1980.

Approved June 22, 1978