

CHAPTER 1081

ADMINISTRATION OF SPECIAL APPRAISER'S AND ASSESSMENT EXPENSE FUNDS

H.F. 524

AN ACT relating to the administration of the special appraiser's fund and the assessment expense fund.

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

Section 1. Section 421.30, subsection 6, Code 2011, is amended to read as follows:

6. Upon the director's approval of the advancement of funds from the reassessment expense fund, the director shall certify to the appropriate conference board and assessor a schedule for disbursing the loan to the assessing jurisdiction's ~~appraiser~~ assessment expense fund authorized by section ~~441.50~~ 441.16. The schedule shall provide for the disbursement of funds over the period of the reassessment project, except that ten percent of the funds shall not be disbursed until the project is completed. The conference board shall at its next opportunity levy pursuant to section ~~441.50~~ 441.16 sufficient funds for purposes of repaying the loan made from the reassessment expense fund. The amount levied shall be sufficient to repay the loan in semiannual installments during the course of the reappraisal project as specified by a repayment schedule established by the director. The repayment schedule shall provide for repayment of the loan not later than one year following the completion of the reassessment. Semiannual repayments of the proceeds of the loan shall be made on or before December 1 and May 1 of each year.

Sec. 2. Section 441.16, Code Supplement 2011, is amended to read as follows:

441.16 Budget.

1. All expenditures under this chapter shall be paid as ~~hereinafter~~ provided in this section.

2. a. Not later than January 1 of each year the assessor, the examining board, and the board of review shall each prepare a proposed budget of all expenses for the ensuing fiscal year. The assessor shall include in the proposed budget the probable expenses for defending assessment appeals. Said budgets shall be combined by the assessor and ~~copies thereof~~ the budgets forthwith filed by the assessor in triplicate with the chairperson of the conference board.

~~3.~~ b. The combined budgets shall contain an itemized list of the proposed salaries of the assessor and each deputy, the amount required for field personnel and other personnel, their number and their compensation; the estimated amount needed for expenses, printing, mileage, and other expenses necessary to operate the assessor's office, the estimated expenses of the examining board, and the salaries and expenses of the local board of review.

4. ~~3.~~ a. Each fiscal year the chairperson of the conference board shall, by written notice, call a meeting of the conference board to consider the proposed budget and to comply with section 24.9.

5. b. At such meeting the conference board shall authorize:

~~a.~~ (1) The number of deputies, field personnel, and other personnel of the assessor's office.

~~b.~~ (2) The salaries and compensation of members of the board of review, the assessor, chief deputy, other deputies, field personnel, and other personnel, and determine the time and manner of payment.

~~c.~~ (3) The miscellaneous expenses of the assessor's office, the board of review, and the examining board, including office equipment, records, supplies, and other required items.

~~d.~~ (4) The estimated expense of assessment appeals. All such expense items shall be included in the budget adopted for the ensuing year.

6. 4. All tax levies and expenditures provided for herein shall be subject to the provisions of chapter 24 and the conference board is hereby declared to be the certifying board.

7. 5. a. Any tax for the maintenance of the office of assessor and other assessment procedure shall be levied only upon the property in the area assessed by ~~said the~~ assessor, and such tax levy shall not exceed ~~forty and one-half~~ sixty-seven and one-half cents per thousand dollars of assessed value in the assessing areas ~~where the valuation upon which the tax is levied does not exceed ninety-two million, six hundred thousand dollars; thirty-three~~

~~and three-fourths cents per thousand dollars of assessed value in assessing areas where the valuation upon which the tax is levied exceeds ninety-two million, six hundred thousand dollars and does not exceed one hundred eleven million, one hundred twenty thousand dollars; twenty-seven cents per thousand dollars of assessed value in assessing areas where the valuation upon which the tax is levied exceeds one hundred eleven million, one hundred twenty thousand dollars area.~~ The county treasurer shall credit the sums received from such levy to a separate fund to be known as the ~~“assessment expense fund”~~ assessment expense fund and from which fund all expenses incurred under this chapter shall be paid. In the case of a county where there is more than one assessor the treasurer shall maintain separate assessment expense funds for each assessor.

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

9. ~~6.~~ The assessor shall not issue requisitions so as to increase the total expenditures budgeted for the operation of the assessor's office. However, for purposes of promoting operational efficiency, the assessor shall have authority to transfer funds budgeted for specific items for the operation of the assessor's office from one unexpended balance to another; such transfer shall not be made so as to increase the total amount budgeted for the operation of the office of assessor, and no funds shall be used to increase the salary of the assessor or the salaries of permanent deputy assessors. The assessor shall issue requisitions for the examining board and for the board of review on order of the chairperson of each board and for costs and expenses incident to assessment appeals, only on order of the city legal department, in the case of cities and of the county attorney in the case of counties.

~~10. 7.~~ Unexpended funds remaining in the assessment expense fund at the end of a year shall be carried forward into the next year.

Sec. 3. Section 441.50, Code 2011, is amended to read as follows:

441.50 Appraisers employed.

The conference board shall have power to employ appraisers or other technical or expert help to assist in the valuation of property, the cost thereof to be paid in the same manner as other expenses of the assessor's office. ~~The conference board may certify for levy annually an amount not to exceed forty and one-half cents per thousand dollars of assessed value of taxable property for the purpose of establishing a special appraiser's fund, to be used only for such purposes. From time to time the conference board may direct the transfer of any unexpended balance in the special appraiser's fund to the assessment expense fund.~~

Sec. 4. TRANSFER OF FUNDS. On or within ten days following the effective date of this Act, the conference board of each county and city established pursuant to section 441.2 shall transfer all moneys remaining in the county's or city's special appraiser's fund, as applicable, to that county's or city's assessment expense fund.

Approved April 12, 2012