

Reported Recommending .....  
Ind. Postponed .....  
Passed House .....  
Failed to Pass House .....  
Passed Senate .....  
Failed to Pass Senate .....

**House File 62**

January 21, 1947.  
Tax Revision.

By McFARLANE and REDMAN.

## **A BILL FOR**

An Act relating to the powers of the state tax commission and amending section four hundred twenty-one point seventeen (421.17), Code 1946.

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

1 Section 1. Subsection one (1) of section four hundred  
2 twenty-one point seventeen (421.17), Code 1946, is hereby  
3 amended by adding the following:

4 "1-a. To supervise the activity of all assessors and  
5 boards of review in the state of Iowa; to cooperate with them  
6 in bringing about a uniform and legal assessment of property  
7 as prescribed by law.

8 "The state tax commission shall have the power to order  
9 the reassessment of all or part of the property in any taxing  
10 district. Such reassessment shall be made by the local assessor  
11 according to law under the direction of the state tax commission  
12 and the cost thereof shall be paid in the same manner as the  
13 cost of making an original assessment.

14 "The state tax commission shall determine the degree of  
15 uniformity of valuation as between the various taxing districts  
16 of the state and shall have the authority to employ competent

17 personnel for the purpose of performing this duty.”.

1     Sec. 2. The state tax commission shall have the power to  
2 remove any assessor for malfeasance, misfeasance and nonfeasance  
3 in office after a hearing before said commission, which hearing  
4 shall be held at the county seat of the county in which the  
5 assessor resides, and shall be held not less than ten (10)  
6 days after a notice to show cause why he should not be removed  
7 has been served upon said assessor, in the manner provided for  
8 the service of an original notice. Upon the service of such  
9 notice the office shall automatically become vacant, and after  
10 hearing if said commission orders the removal of said assessor,  
11 he shall be entitled to the right of appeal to the district  
12 court of his residence and shall give notice of such appeal to  
13 the state tax commission within ten (10) days after the date of  
14 the order of said commission removing him from office. The  
15 hearing upon appeal shall be in equity and triable to the court,  
16 which court upon hearing, shall either affirm the findings of  
17 the state tax commission or order said assessor reinstated in  
18 office, and neither the state tax commission nor said assessor  
19 may appeal from the judgment and findings of the district court.

1     Sec. 3. Subsection nine (9) of section four hundred  
2 twenty-one point seventeen (421.17), Code 1946, is hereby amended  
3 by adding thereto the following: “The state tax commission shall  
4 have the power to correct errors or obvious injustices in the  
5 assessment of any individual property, but it shall not reduce  
6 the valuation of any individual property except upon the

7 recommendation of the local board of review and no order of the  
 8 state tax commission affecting any valuation shall be retroactive  
 9 as to any reduction or increase in taxes payable prior to  
 10 January 1 of the year in which such order is issued, or prior to  
 11 September 1 of the preceding year in cities under special  
 12 charter which collect their own municipal levies. Any increase  
 13 in individual valuations ordered by the tax commission shall be  
 14 subject to right of appeal to the courts under the same procedure  
 15 as that provided in the case of increases made by local boards  
 16 of review.

17 "The state tax commission shall have the power to order  
 18 made effective reassessments or revaluations in any taxing  
 19 district as to taxes levied during the current year for  
 20 collection the following year, and it may in any year order  
 21 uniform increases or decreases in valuation of all property or  
 22 upon any class of property within any taxing district, such  
 23 orders to be effective as to taxes levied during the current  
 24 year for collection during the following year.

1 Sec. 4. This Act shall apply to cities under special charter:

1 Sec. 5. This Act being deemed of immediate importance, shall  
 2 be in full force and effect from and after its passage and  
 3 publication in ....., a newspaper  
 4 published at ....., Iowa, and the .....  
 5 ....., a newspaper published at ....., Iowa.

EXPLANATION OF H. F. 62

The bill as presented is simple and short. In brief it provides:  
 That the state tax commission shall supervise the activity of all assessors and

boards of review and cooperate with them in bringing about a uniform and just assessment and equalization of all property subject to general property taxation.

That the state tax commission may, if deemed necessary, order the reassessment of all or part of the property in any taxing district.

That the commission may remove any assessor who does not properly and satisfactorily perform the duties of his office, subject to right of appeal by the assessor to the courts.

That the commission may, upon recommendation of local boards of review, reduce assessed valuations of individual properties, but that no such reductions of valuation shall be retroactive to a preceding year.

That the commission has the power to order increases in individual assessed valuations, subject to appeal by the taxpayer to the courts, but no such increases to be made retroactive to a preceding year.

That the commission may, in years when there is no assessment of real property, order flat increases or decreases in the valuation of individual properties.

The special committee on postwar taxation finds that present powers of the state tax commission are inadequate to permit it to properly exercise its present theoretical power to supervise assessments and officials engaged in assessment and taxation activities, and that if uniformity is to be achieved it is necessary to clarify the existing law in connection with these powers, which the bill as presented seeks to do.