

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

Senate File 40

January 21, 1947.
Passed on File.

By BYERS and KEIR.

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 amended
3 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 as
7 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 uni-
15 formity of valuation as between the various taxing districts of
16 the State and shall have the authority to employ competent per-

17 sonnel 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 or 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 or
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 twenty-
2 one point seventeen (421.17), Code 1946, is hereby amended by
3 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 recom-

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

16 "The State Tax Commission shall have the power to order
 17 made effective reassessments or revaluations in any taxing dis-
 18 trict as to taxes levied during the current year for collection
 19 the following year, and it may in any year order uniform increases
 20 or decreases in valuation of all property or upon any class of
 21 property within any taxing district, such orders to be effective
 22 as to taxes levied during the current year for collection dur-
 23 ing 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,

2 shall be in full force and effect from and after its passage

3 and publication in....., a newspaper

4 published at....., Iowa, and the.....

5, a newspaper published at....., Iowa.