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

Senate File 46

January 21. 1947.
Passed on File.

By BYERS and KEIR.

A BILL FOR

An Act to provide for the assessment of real and personal property in the state of Iowa; creating the office of county assessor and providing for the selection of county assessors in each county of the state of Iowa; creating the office of city assessor and providing for the selection of city assessors in cities now or hereafter having a population of ten thousand (10,000) or more and less than one hundred and twenty-five thousand (125,000); providing for the establishment of county boards of review in each county of the state of Iowa; providing for city boards of review in cities now or hereafter having a population of ten thousand (10,000) or more and less than one hundred and twenty-five thousand (125,000); and generally providing for the ordinary assessment and equalization of assessments of real and personal property throughout the state of Iowa and providing for the levy of taxes to pay the costs of such assessments; and amending certain sections of the Code 1946.

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

1 Section 1. In every county in the state of Iowa the office
2 of county assessor is hereby created. As of the date of the
3 assumption of the office by the county assessor, the terms of
4 office of all township, city and town assessors shall terminate,
5 other than those of city assessors provided for by this act, and
6 other than those of city assessors provided for by chapter 405,
7 Code 1946.

1 Sec. 2. As soon as practical after the taking effect of
2 this act, the state tax commission shall cause to be held in
3 each county seat of the state, an examination for the office
4 of county assessor and for full time deputy assessors. Notice
5 of such examination shall be posted in a prominent position in
6 the court house of each county seat and notice of such examination
7 shall be published in at least three (3) newspapers of general
8 circulation in each county. Persons desirous of taking such
9 examination shall notify the state tax commission at least ten
10 (10) days before the date fixed by the commission for such examin-
11 ation. The examination shall be open to all persons who desire
12 to present themselves and who have notified the commission as
13 above provided. The examination shall be conducted under rules
14 and regulations prescribed by the state tax commission. It shall
15 cover the general field of laws pertaining to the assessment of
16 property taxation in Iowa; laws pertaining to tax exemption; the
17 principles of valuation of real estate; laws pertaining to the
18 assessment of personal property and as to the duties and powers in
19 general of assessors. There shall be taken into consideration in
20 the grading of candidates the executive ability, experience and
21 general reputation of the candidate, including physical condition.
22 Not later than November 15, 1947 the tax commission shall
23 certify to the appointing boards created by the provisions of this
24 act, the names of eligibles for appointment as county assessors
25 or deputy assessors, which list shall include all persons who have
26 passed the examination with a grade of not less than seventy (70)

27 per cent. This list shall be in force and effect for two (2) years
28 from the date of certification.

29 The state tax commission shall, at least sixty (60) days prior
30 to the expiration of the term of any assessor appointed under this
31 act, cause to be held in each such county a new examination conducted
32 in the same manner as provided for by the statute for the
33 purpose of providing eligibles for appointment to the office
34 of assessor or deputy assessor and shall, when requested by
35 the local appointing board, conduct a special examination for
36 the purpose of selecting eligibles for appointment of assessor
37 or deputy assessor as the case may be, but persons already on
38 the eligible list shall have preference over eligibles provided
39 by any special examination, unless it shall be found by the state
40 tax commission that they are not qualified to fill the position
41 to which they aspire.

1 Sec. 3. Section four hundred forty-two point one (442.1),
2 Code 1946, is hereby repealed, and the following substituted
3 in lieu thereof:

4 "There is hereby created a county board of review which
5 shall constitute the board of review for all assessments made
6 by the county assessor. The board shall meet on the first
7 Monday of May at the office of the county assessor and shall
8 sit from day to day until its duties are completed, which shall
9 not be later than the first day of June, and shall adjust assess-
10 ments by raising or lowering the assessments of any person, partner-
11 ship, corporation or association as to any of the items of their

12 assessments in such manner as to secure the listing of property
13 at taxable value. It shall also add to the assessment rolls any
14 taxable property not included therein, assessing the same in the
15 name of the owner thereof. The county board of review shall have
16 all the powers of local boards of review now provided by chapter
17 442, Code 1946, and appeal may be taken from any of its acts as
18 provided by section four hundred forty-two point six (442.6), Code
19 1946. The provisions of sections four hundred five point twenty-two (405.22),
20 and four hundred five point twenty-four (405.24), Code 1946, shall
21 also apply to appeal from county boards of review.

22 The county board of review may, at its election, hold
23 sessions in any incorporated city or town of the county for
24 the purpose of receiving protests against assessments and to
25 perform its duties as a board of equalization. The county
26 board of review shall have no jurisdiction over assessments
27 in cities having a city assessor as provided by this act, or
28 in cities having a city assessor as provided by chapter 405,
29 Code 1946.

30 On or before the first day of December, 1947, the board
31 of supervisors in each county shall call a conference which
32 shall include the mayors of all incorporated cities and towns
33 in the county whose property is assessed by the county assessor,
34 members of the county boards of education as provided for by
35 section two hundred seventy-three point one (273.1), Code 1946,
36 and members of the board of supervisors. Such conference shall
37 organize for the purpose of selecting a county assessor and a

38 county board of review of not less than three (3) members or
39 more than five (5), as may be deemed desirable by the confer-
40 ence. The conference shall select from the eligibles as cer-
41 tified by the state tax commission, a county assessor whose
42 term of office shall take effect not later than January 1, 1948,
43 and whose term shall extend until December 31, 1951. The board
44 as selected shall include at least one farmer, one registered
45 real estate broker and at least one person experienced in the
46 building and construction field. The assessor shall be clerk
47 of said board. Not more than one member of the board of review
48 shall be a citizen of the same town and not more than two members
49 shall be of the same profession or occupation. In selection of the
50 assessors and members of the boards of review, the county board
51 of supervisors, the mayors and the members of the school board
52 shall vote as units, each unit having a single vote, and it shall
53 be necessary for two (2) of the three (3) groups to agree on the
54 selection of the assessor or any member of the board of review.
55 The terms of all county assessors named to permanently succeed
56 assessors originally named under this act shall be for four (4)
57 years.
58 The terms of members of the boards of review shall be for
59 four (4) years, beginning with January 1st of the year following
60 their selection but in the case of boards chosen for the first time
61 under this act, the term of one (1) member shall be for one (1)
62 year, one member for two (2) years, and a third member for three
63 (3) years and additional members for four (4) years each, the

64 length of the term of each member to be determined by lot, and
65 successors of members whose terms expire each year shall be se-
66 lected in similar manner at future conferences to be called by the
67 board of supervisors. Vacancies in the board of review shall be
68 filled temporarily by the board of supervisors until such time as
69 a regular conference is called for the selection of new members.
70 Members of boards of review may be removed for malfeasance, mis-
71 feasance or nonfeasance in office, by the appointive board. In
72 case the appointive board fails to agree on an appointee from the
73 list of certified candidates for county assessor or full time
74 deputy assessor, it shall notify the state tax commission and it
75 shall thereupon call for a new examination for the purpose of pro-
76 viding further qualified candidates. In the event that the appoin-
77 tive board is unable to agree a second time, the state tax commis-
78 sion shall appoint a county assessor.

1 Sec. 4. Each member of the county board of review shall
2 receive compensation for his services at the rate of ten dollars
3 ($10.00) per diem for the periods they are in session, plus mile-
4 age and actual expense incurred in carrying on their duties, all
5 of which shall be paid from county general fund.

1 Sec. 5. In case of any vacancy in the office of the county
2 assessor the appointive board shall be reconvened for the purpose
3 of selecting his successor and the board of supervisors shall
4 designate a temporary county assessor to act until such time as
5 a permanent assessor is appointed.

1 Sec. 6. Any expenditures incurred under this act prior to

2 January 1, 1948, shall be paid from the general fund of the county.

1 Sec. 7. The county board of supervisors shall set up an
2 annual budget for the office of county assessor covering expendi-
3 tures for each year, during the year beginning January 1, 1948,
4 as provided by chapter 344 of the code. All provisions of chapter
5 344 shall apply to the office of county assessor. All expendi-
6 tures made prior to January 1, 1948, under the provisions of this
7 act, for the office of county assessor shall be paid from the
8 county general fund and thereafter from the proceeds of the tax
9 to be levied for the operation of the county assessor's office.

1 Sec. 8. The county board of supervisors is hereby directed
2 to levy a sufficient annual tax to defray expenses of the county
3 assessor and his office. Such tax shall be levied upon taxing
4 districts of the county which are assessed by the county assessor.
5 The amount of tax levied in 1947 for collection in 1948 and each
6 year thereafter, shall be fixed by the board of supervisors.

1 Sec. 9. The county assessor shall be required to furnish such
2 bond for performance of his duties as the board of supervisors may
3 require, and the county shall pay for such bond.

1 Sec. 10. The county assessor shall receive an annual salary
2 of not less than that of the county auditor of the county in which
3 he serves, such salary to be fixed by the board of supervisors.
4 He shall also receive his actual and necessary expense incurred
5 in the discharge of his official duties. The board of supervisors
6 shall provide an office for the county assessor and his force.
7 The compensation of the deputies and assistants shall be fixed

8 by the board of supervisors, and such deputies and assistants shall
9 receive actual, necessary expenses as authorized by such board.
10 Permanent deputies shall be selected from the list of eligibles as
11 certified by the state tax commission.

1 Sec. 11. When the assessor has been appointed and duly
2 qualified, by the filing of his bond, the county auditor shall
3 deliver to the assessor all data relative to the assessment and
4 classification of property which may be in the office of said
5 county auditor and necessary for the performance of the duties of
6 the assessor.

1 Sec. 12. The county assessor shall:
2 1. Devote his entire time to the duties of his office
3 and shall not engage in any occupation or business interfer-
4 ing or inconsistent with such duties.
5 2. Shall cause to be assessed, in accordance with
6 section four hundred forty-one point four (441.4), Code 1946,
7 all the property, personal and real, in his county, except
8 such as is exempt from taxation, or the assessment of which
9 is otherwise provided for by law. Any person who shall re-
10 fuse to assist in making out a list of his property, or of
11 any property which he is by law required to assist in list-
12 ing, shall be guilty of a misdemeanor.
13 3. Have access to all public records of the county and,
14 so far as practicable, make or cause to be made a careful ex-
15 amination of all such records and files in order to obtain
16 all available information which may contribute to the accu-

17 rate listing at its taxable value, and to the proper persons,
18 of all property subject to taxation in his county, except
19 that which is assessed by a city assessor.

20 4. He shall cooperate with the state tax commission as
21 may be necessary or required, and he shall obey and execute
22 all orders, directions, and instructions of the state tax
23 commission.

24 5. Have power to examine the books and records of any
25 person, firm, association or corporation within the county at
26 any place designated by him, whenever he has reason to believe
27 that such person, firm, association or corporation has not
28 listed its property as provided by law; to require by sub-
29 poena signed by him the attendance of witnesses; to admin-
30 ister oaths and affirmations; to examine witnesses and receive
31 evidence; to compel witnesses to produce for examination books,
32 records, papers and documents relating to any matter which he
33 shall have the authority to investigate or determine for the
34 purpose of making proper listing of property, subject to tax-
35 ation.

36 Provided, however, that no bank or loan and trust company,
37 or its officers or employees, shall be required to divulge
38 knowledge concerning the property of any person when such knowl-
39 edge was obtained as a part of a business transaction with
40 or for such person, and in the usual and ordinary course of
41 business of said bank or loan and trust company, and was nec-
42 essary and proper to the discharge of the duty of said bank

43 or loan and trust company in relation to such business trans-
44 action; this provision shall be additional to all other pro-
45 visions of the law relating to confidential and privileged
46 communication.

47 In all cases where he finds that the taxpayer has not
48 listed its or his property, as provided by law, and in all hear-
49 ings where he decides a matter against the taxpayer, the cost
50 shall be paid by the taxpayers, otherwise they shall be paid
51 by the county. The fees and mileage to be paid witnesses
52 shall be the same as prescribed by law in proceedings in the
53 district courts of this state in civil cases. Where the
54 costs are taxed to the taxpayer they shall be added to the
55 taxes assessed against said taxpayer and his property and
56 shall be collected in the same manner as are other taxes.

57 Should any person refuse to obey a subpoena duly issued
58 and served, or caused to be served, by the assessor, or should
59 any person before the assessor for examination refuse to be
60 sworn or refuse to
61 testify, the assessor shall report said occurence to the
62 district court, or to any judge thereof, in term time
63 or in vacation, with a statement in writing of the facts,
64 and to this end the assessor shall have the full assist-
65 ance of the county attorney. The court or judge shall
66 thereupon proceed with such matter in the same manner in
67 which proceedings should be carried on had the disobedi-
68 ence or refusal been in proceedings legally pending before

69 the court or judge.

70 6. Make up all assessor's books and records as prescribed
71 by the state tax commission.

72 7. Submit on or before May 1 of each year completed
73 assessment rolls to the county board of review.

74 8. Lay before the county board of review such infor-
75 mation as he may possess which will aid said board in per-
76 forming its duties in adjusting the assessments to the
77 valuations required by law.

78 9. Furnish to the state tax commission any information
79 which he may have relative to the ownership of any property
80 that may be assessable within this state, but not assessable
81 or subject to being listed for taxation by him in his county.

1 Sec. 13. A deputy assessor, or if more than one, the first
2 deputy, in the absence or disability of the assessor, shall per-
3 form all the duties of or pertaining to the office of the assessor.

1 Sec. 14. All the powers and duties heretofore possessed or per-
2 formed by the county auditor relating to the supervision of assess-
3 ors and assessments and the assessment of property for taxation,
4 insofar as such powers and duties were possessed or performed by
5 him up to the time the assessors' books were turned over to him,
6 are hereby transferred to the county assessor.

1 Sec. 15. At any time prior to the submission of the
2 completed assessment rolls to any board of review, the assessor
3 may make corrections in assessments previously made by him and
4 may change assessments when in his judgment the original assess-

5 ment has been erroneous; provided, however, if the assessor in-
6 creases any assessment, he shall give notice in writing to the
7 taxpayer, either in person or by mail, prior to the meeting of the
8 board of review.

1 Sec. 16. Neither the county assessor nor any employee of
2 his office shall directly or indirectly contribute any money or
3 anything of value to any candidate, his agent or personal represen-
4 tative, for nomination or election to any office, or to any campaign,
5 nor shall any candidate, person, representative, agent or committee
6 solicit such contribution or active political support from any such
7 officer or employer. Any person convicted of violating any pro-
8 vision of this act shall immediately be dismissed from office or
9 may be punished as for an indictable misdemeanor.

1 Sec. 17. Any city having a population of ten thousand (10,000)
2 or more, according to the latest federal census, or which shall
3 attain such population in the future but shall not have a popu-
4 lation in excess of one hundred and twenty-five thousand (125,000),
5 may by ordinance provide for the selection of a city assessor and
6 for the assessment of property in such cities under the provisions
7 of chapter 405, Code 1946, as provided by this act.

8 Any city desiring to provide for such assessment under the
9 provisions of chapter 405, Code 1946, shall, not less than sixty
10 (60) days before the expiration of the term of the assessor in office,
11 proceed with the appointment of an examining board as provided by
12 section four hundred five point one (405.1), Code 1946, which shall
13 conduct an examination as provided by section four hundred five point

14 three (405.3), Code 1946, and an assessor shall be appointed as pro-
15 vided by section four hundred five point four (405.4), Code 1946;
16 such appointment of an assessor shall be subject to the approval of
17 the state tax commission.

1 Sec. 18. The terms of the three members of the examining
2 board in cities to which this act shall become applicable, shall
3 be for four (4) years, except that the term of one member of the
4 first examinn board to be appointed shall expire two (2) years
5 from the date of his original appointment, of a second member
6 three (3) years from the date of the original appointment and the
7 third member four (4) years from the date of the original appoint-
8 ment, and the length of the terms of the members initially appoin-
9 ted under this act shall be determined by lot.

1 Sec. 19. The term of office of assessors in cities having
2 a population of ten thousand (10,000) or more and less than one
3 hundred twenty-five thousand (125,000), shall be for four (4)
4 years from the date they assume office. On or before the date of
5 the expiration of the term of the incumbent city assessor, a board
6 of review shall be selected as provided by section four hunderd
7 five point thirteen (405.13), Code 1946, and the appointive board
8 may decide in any city having a population of ten thousand (10,000)
9 or more and less than forty thousand (40,000) to select a board of
10 review of three (3) members. In cities having boards of review of
11 five (5) members, the term of one member of the first board to be
12 appointed shall expire in one (1) year after the date of appoint-
13 ment, of a second member two (2) years after the date of appoint-

14 ment, of a third member three (3) years after the date of appoint-
15 ment and of the remaining two (2) members four (4) years after the
16 date of appointment. In cities having three members of the board
17 of review, the term of one member shall expire two (2) years from
18 the date of the original appointment, one member three (3) years
19 from the date of the original appointment, and one member four (4)
20 years from the date of the original appointment. Thereafter the
21 terms of all members of boards of review shall be for four (4) years
22 each. Terms of members originally appointed to the boards shall
23 be determined by lot.

1 Sec. 20. Until January first following the date this
2 act first becomes applicable to any city, the expenses and com-
3 pensation of the examining board and all expenses of the city
4 assessor's office and local board of review, including salaries
5 of all personnel, and compensation of the members of the board
6 of review, shall be authorized by the board of supervisors and
7 shall be paid by the county upon approval of the board of super-
8 visors and the court costs and related expenses incident to any
9 assessor shall be paid as now provided by law. Thereafter, all
10 expenditures in cities selecting an assessor under this act shall
11 be paid under the provisions of chapter 405, Code 1946.

1 Sec. 21. In cities to which this act becomes applicable in
2 which there is more than one school district, said school dis-
3 tricts jointly shall be considered as one taxing body and together
4 shall have but one (1) vote at all meetings of the three (3)
5 taxing bodies.

1 Sec. 22. The taxing bodies by majority vote in any city to
2 which this act is or shall become applicable shall have power to
3 employ appraisers or other technical or expert help to assist in
4 the valuation of property, the cost thereof to be paid in the same
5 manner as other expenses of the assessor's office on a pro rata
6 basis by school districts, cities and counties which constitute
7 the taxing bodies. The county board of supervisors may employ
8 similar assistance for the county assessor.

1 Sec. 23. Each of the three taxing bodies of cities to which
2 this act is applicable, is hereby authorized and directed to levy
3 a tax sufficient to meet its obligations under the provisions of
4 this act. Such tax shall be levied only on property in the city
5 involved.

1 Sec. 24. The provisions of this act shall apply to cities
2 under special charter.

1 Sec. 25. Any city of ten thousand (10,000) or more population
2 and not more than one hundred twenty-five thousand (125,000) pop-
3 ulation not electing to provide for its assessment under the pro-
4 visions of chapter four hundred five (405), Code 1946, as pro-
5 vided in this act, shall be assessed by the county assessor.
6 Any county assessor shall be eligible for appointment as the
7 assessor in any city having a population of more than ten thou-
8 sand (10,000) and less than one hundred twenty-five thousand
9 (125,000) but in such event the laws relating to the appointment
10 of a county assessor and a county board of review shall apply.
11 The appointment shall be made in the same manner as provided for

12 all county assessors and there shall be no separate city board of
13 review, assessment board or appointing board in any such city.
14 Any city of ten thousand (10,000) or more and less than one hundred
15 twenty-five thousand (125,000) population not desiring to provide
16 for assessment within the provisions of chapter 405, Code 1946,
17 as provided by this act shall so certify by resolution of the
18 city council or other municipal governing bodies not less than
19 sixty (60) days before the expiration of the term of the incumbent
20 city assessor, such resolution to be effective for a period of
21 four (4) years from date of passage, and certified to the state
22 tax commission and the county board of supervisors.

1 Sec. 26. The provisions of sections four hundred forty-two
2 point two (442.2); four hundred forty-two point three (442.3);
3 four hundred forty-two point four (442.4); four hundred forty-two
4 point five (442.5); four hundred forty-two point six (442.6);
5 four hundred forty-two point seven (442.7); four hundred forty-two
6 point 8 (442.8); four hundred forty-two point nine (442.9); and
7 four hundred forty-two point eleven (442.11), Code 1946, shall
8 apply to the operation of county and city boards of review.

1 Sec. 27. Amend section sixty-four point eight (64.8), Code
2 1946, by striking from lines five (5) and six (6) the words "city,
3 town and township assessors" and inserting in lieu thereof the word
4 "assessors".

1 Sec. 28. Amend section sixty-four point twenty-four (64.24),
2 Code 1946, subsection two (2) in line four (4) by inserting the
3 word "and" after the first comma (,); by inserting a period (.)

4 after the word "constables" and by striking the balance of line
5 four (4).

1 Sec. 29. Amend section one hundred fifty-nine point eleven
2 (159.11), Code 1946, by striking from lines two (2) and three (3)
3 the words "township, town and city".

1 Sec. 30. Amend section two hundred forty-four point eight
2 (244.8), Code 1946, by striking from lines six (6), seven (7) and
3 eight (8), the following: "The auditors of the several counties
4 shall furnish the assessors with the proper blanks for taking such
5 lists."

1 Sec. 31. Repeal section two hundred ninety-nine point seven-
2 teen (299.17), Code 1946, and insert in lieu thereof the following:
3 "The assessor shall at the time of making assessment, record on
4 suitable blanks furnished to him for that purpose, by the secretary
5 of the state board of education, the names, ages, sex and post
6 office addresses of all deaf or blind persons within the county.
7 The county or city assessor shall forward to the secretary of the
8 state board of education such returns within thirty (30) days after
9 the same are completed."

1 Sec. 32. Amend section three hundred thirty-two point nine
2 (332.9), Code 1946, by striking from line four (4) the word "and"
3 and inserting in line five (5) after the comma (,) after the word
4 "engineer", the following "and county assessor,".

1 Sec. 33. Amend section three hundred fifty-one point fifteen
2 (351.15), Code 1946, by striking from line one (1) the word "Each",
3 and by inserting in lieu thereof the word "The", and by striking

4 from line three (3) the word "list" and inserting in lieu thereof
5 the words "cause to be listed".
6 Further amend said section by striking all after the period (.)
7 in line seven (7) thereof and inserting in lieu thereof the follow-
8 ing: "For such service, the assessor shall receive, from the
9 domestic animal fund, the sum of ten cents for each dog reported,
10 which fee shall be paid in full when return is made. Such fees
11 shall be considered as earnings of the office and shall, within ten
12 days of the receipt thereof, be paid to the county treasurer and
13 credited to the general fund of the county."

1 Sec. 34. Section three hundred sixty-two point seven (362.7),
2 Code 1946, is hereby amended by striking from line six (6) the word
3 "assessor,".

1 Sec. 35. Section three hundred sixty-two point ten (362.10),
2 Code 1946, is hereby amended by inserting a period (.) in lieu of
3 the comma (,) at the end of line four (4) and striking lines five
4 (5) and six (6).

1 Sec. 36. Section four hundred and five point eighteen
2 (405.18), Code 1946, is hereby amended by adding to the final
3 paragraph of subsection four (4) the following: "Such balance
4 of unexpended funds shall be credited to the final payment into
5 the fund by the respective taxing bodies for the next year on an
6 equal basis. The treasurer shall notify such taxing bodies of any
7 such credits to which they are entitled."

1 Sec. 37. Section four hundred sixteen point fifty-two (416.52),
2 Code 1946, is hereby amended by striking from line five (5) the

3 word "assessor,".

1 Sec. 38. Section four hundred sixteen point eighty-eight
2 (416.88), Code 1946, is hereby amended by striking from line six
3 (6) the word "assessor".

1 Sec. 39. Section four hundred nineteen point thirty-seven
2 (419.37), Code 1946, is hereby amended by striking from lines
3 five (5) and six (6), the words: "an assessor,".

1 Sec. 40. Section four hundred nineteen point thirty-eight
2 (419.38), Code 1946, is hereby amended by striking all following
3 the period in line eight (8).

1 Sec. 41. Amend section four hundred nineteen point fifty-
2 five (419.55), Code 1946, by striking from subsection five (5)
3 in line four (4) the word "assessor".

1 Sec. 42. Amend section four hundred twenty point forty-
2 three, Code 1946, by adding the following: "Nothing contained
3 herein shall be deemed to affect the procedure for the assessment
4 of property by the city or county assessor."

1 Sec. 43. Amend section four hundred twenty-eight point
2 eighteen (428.18), Code 1946, by striking from lines three (3)
3 and four (4) the words "of the township or municipality wherein
4 his warehouse is situated."

1 Sec. 44. Section four hundred forty one point one (441.1),
2 Code 1946, is hereby amended by striking lines two (2) and three
3 (3) and by striking from line four (4) the words "in January of
4 each year, and".

1 Sec. 45. Section four hundred forty-one point two (441.2),

2 Code 1946, is hereby amended by striking from line two (2) the
3 word "township" and inserting in lieu thereof the words "county
4 or city".

1 Sec. 46. Section four hundred forty-one point ten (441.10),
2 Code 1946, is hereby amended by striking from line twelve (12),
3 the words: "first Monday of April", and inserting in lieu thereof
4 the words "first secular day in May".

1 Sec. 47. Section four hundred forty-one point fourteen
2 (441.14), Code 1946, is hereby amended by striking from line three
3 (3) the words: "county auditor" and inserting in lieu thereof the
4 word "assessor".

1 Sec. 48. Section four hundred forty-one point sixteen
2 (441.16), Code 1946, is hereby amended by striking from line three
3 (3) the word "April" and inserting in lieu thereof the word "May".

1 Sec. 49. Section four hundred forty-two point two (442.2),
2 Code 1946, is hereby amended by striking from line five (5) the
3 words "section 442.1" and inserting in lieu thereof the words
4 "in this act"; also by striking from lines four (4) and twenty-five
5 (25) the word "local".

1 Sec. 50. Section four hundred forty-two point three (442.3),
2 Code 1946, is hereby amended by striking lines one (1) and two (2)
3 and inserting in lieu thereof the following: "The clerk of the city
4 or auditor of the county.".

1 Sec. 51. Section four hundred forty-two point nine (442.9),
2 Code 1946, is hereby amended by adding the following: "The county
3 attorney shall represent the county assessor and county board of

4 review in all litigation dealing with assessments made by the
5 county assessor".

1 Sec. 52. Section four hundred forty-two point sixteen
2 (442.16), Code 1946, is hereby amended by adding the following:
3 "It shall also adjust the valuations as between property in any
4 city assessed by a city assessor and property in the same county
5 assessed by the county assessor."

1 Sec. 53. The following sections of Code 1946, are hereby
2 repealed: Sections thirty-nine point twenty-four (39.24); three
3 hundred fifty-one point twenty-one (351.21); three hundred fifty-
4 nine point forty-eight (359.48); three hundred sixty-three point
5 twenty-nine (363.29); three hundred sixty-three point forty-three
6 (363.43); four hundred nineteen point thirty-nine (419.39); four
7 hundred twenty point twelve (420.12); four hundred twenty point two
8 hundred nine (420.209); four hundred twenty point two hundred ten
9 (420.210); four hundred twenty point two hundred eleven (420.211);
10 four hundred forty-one point nine (441.9); four hundred forty-one
11 point seventeen (441.17); four hundred forty-one point eighteen
12 (441.18); four hundred forty-one point twenty-one (441.21); four
13 hundred forty-two point twelve (442.12); and four hundred forty-
14 two point thirteen (442.13).

1 Sec. 54. If any provision of this act is declared unconstitu-
2 tional or the applicability thereof is invalid, the constitutionality
3 of the remainder of the act shall not be affected thereby.

1 Sec. 55. Whenever in the laws of this state the words
2 "assessor" or "assessors" appear, singly or in combination with

3 other words, and are not specifically referred to in this act,
4 they shall be deemed to mean and refer to the county or city assessor,
5 as the case may be.

1 Sec. 56. The general provisions of this act shall not be in
2 effect until the first day of January, 1948, except as otherwise
3 specifically provided by this act.