

January 22, 1951.
County and Township Affairs.

House File 144

By BURRIS, CLARK of Marion,
BROWNLIE, HANNA, LOSS, CRABB,
NEILSEN, TIERNEY, CLARK of
Appanoose, WHITE, PIEPER.

Passed House, Date
Vote: Ayes..... Nays.....
Passed Senate, Date.....
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to amend chapter four hundred forty-one (441), and section four hundred forty-two point one (442.1), relating to the revision of certain aspects of the county assessor's office.

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

1 Section 1. Section four hundred forty-one point two
2 (441.2), Code 1950, is hereby repealed and the following new
3 section is inserted in lieu thereof:

4 "The qualified electors of each county shall, at the
5 general election in the year 1952, and every two years thereafter
6 elect a county assessor, who shall be a resident of the county
7 for which he is elected, and shall hold his office for two
8 years, and until his successor shall have been elected and
9 qualified."

1 Sec. 2. Section four hundred forty-one point three
2 (441.3), Code 1950, is hereby repealed and the following new
3 section is inserted in lieu thereof:

4 "In case of any vacancy in the office of county assessor
5 the county auditor, county treasurer and the chairman of the

6 board of supervisors shall select a person of known ability
7 and experience
8 in property valuations, as hereinafter prescribed for deputy
9 assessors to act as a temporary county assessor until such time
10 as a new county assessor is elected.

1 Sec. 3. Chapter four hundred forty-one (441), Code 1950,
2 is amended by inserting therein the following new section:

3 "The office of deputy assessor shall be filled by appointment
4 made by the county assessor. The state tax commission shall
5 cause to be held an examination for deputy county assessor, to
6 be held in the county seat of such county, not later than sixty
7 days after a vacancy shall occur in said office. Notice of such
8 examination shall be posted in a prominent position in the
9 court house of such county seat and notice of such examination
10 shall be published once in at least three newspapers of general
11 circulation in the county, publication made in available newspapers
12 shall be deemed sufficient. Persons desirous of taking such
13 examination shall notify the state tax commission in writing
14 at least twenty days before the date fixed by the tax commission
15 for such examination. The examination shall be open to all
16 persons residents of the county for at least one year, who
17 desire to present themselves and who have notified the
18 commission as above provided and who are qualified voters and
19 residents of the county. The examination shall be conducted
20 under rules and regulations prescribed by the state tax
21 commission. It shall cover the general field of laws pertaining

22 to assessment of property taxation in Iowa; laws pertaining to
23 tax exemption; the principles of valuation of real estate;
24 laws pertaining to the assessment of personal property and the
25 duties and powers in general of assessors. There shall be taken
26 into consideration in the grading of candidates the executive
27 ability, physical condition, experience and general reputation
28 of the candidate.

29 The state tax commission shall certify as rapidly as possible
30 to the county assessor of the county concerned, the names of
31 eligibles for appointment as deputy county assessor. The list
32 of names shall include all persons who have passed examinations at
33 a grade of not less than seventy percent.

34 In the event that no person taking an examination is found
35 to be qualified by the state tax commission, a new examination
36 shall be called in the same manner as the original examination
37 and in the event that no applicant is found eligible in the
38 second examination appointment of paid deputy assessor shall be
39 made by the county assessor, but such appointee shall have been
40 a resident of such county for the year preceding the date of
41 such appointment.

42 Certification shall be made to the county auditor of the
43 county for which the examination has been held, of the eligibility
44 or ineligibility of the persons who have taken the examination.

45 Full time deputy assessors shall serve at the pleasure of
46 the county assessor.”.

2 Code 1950, is amended by striking from line nine (9) the word
3 "less" and inserting in lieu thereof the word "more".

1 Sec. 5. Section four hundred forty-one point eight (441.8),
2 Code 1950, is amended by striking from lines two (2) and three (3)
3 the words "county conference" and inserting in lieu thereof the
4 words "board of assessment and review" and further amend said
5 section by striking from line seven (7) the words "county conference"
6 and inserting in lieu thereof the words "board of assessment and
7 review".

1 Sec. 6. Section four hundred forty-two point one (442.1),
2 Code 1950, is amended as follows:

3 1. Insert in line thirty-eight (38) after the word "constituted,"
4 the words "township trustees".

5 2. Insert in line forty-one (41) after the word "review" a
6 period (.) and strike all of line forty-one (41) following the
7 period therein.

8 3. Strike all of line forty-two (42) and strike from line
9 forty-three (43) the words "be deemed desirable by the conference".

10 4. Strike from line fifty-seven (57), the following: "the
11 mayors and the members of the" and further strike all of lines
12 fifty-eight (58) through sixty-one (61) inclusive and insert in
13 lieu thereof of the words "shall select one member, the county
14 board of education shall select one member, the mayors shall
15 select one member and the township trustees shall select two
16 members of the".

17 4. Strike from line sixty-two (62) the words, "and in the

18 determination of all other matters” and insert in lieu thereof

19 a period (.)

EXPLANATION OF H. F. 144

The purpose of this bill is to provide for election of the county assessor by the people of the county. It will also change the members of the board of assessment and review. The changes created by this bill will result in greater administrative efficiency and will provide a more democratic method of representing the electors in the offices connected with tax assessments and review thereof.