

February 15, 1951.
Passed on File.

Senate File 352
By WEST.

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

A BILL FOR

An Act relating to the assessment of real and personal property,
to provide for local option in counties for elected local
boards of review of such assessments and to amend chapters
four hundred forty-one (441) and four hundred forty-two
(442) of the Code 1950.

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

1 Section 1. Section four hundred forty-one point one (441.1),
2 Code 1950, is amended by adding the following: "The term of
3 office of each county assessor shall begin November 1 and continue
4 for four years. The terms of all county assessors incumbent on
5 the effective date of this act shall cease and determine on the
6 thirty-first of October next previous to the time it would ordi-
7 narily expire."

1 Sec. 2. Section four hundred forty-one point eight (441.8),
2 Code 1950, is amended by adding the following:
3 "Within ten days after November 1 each year the county asses-
4 sor shall certify to the board of supervisors a list of candidates
5 for field assessors. He may certify not to exceed three such
6 candidates in assessment districts having less than fifteen
7 hundred population and not to exceed five in districts having a

8 greater population. Each such candidate so certified shall before
9 being qualified for appointment as field assessor attend a
10 school of instruction as hereinafter provided and upon completion
11 thereof have received at least a passing grade of seventy percent
12 in an examination conducted at that school. The county assessor
13 shall appoint as field assessor in each assessment district the
14 candidate residing therein having the highest grade in the
15 examination. Should there not be a candidate in any district
16 so qualified the county assessor may appoint any such qualified
17 person who is a resident of the county. Should there not be
18 sufficient candidates in the county so qualified then the county
19 assessor may make temporary appointments from those persons who
20 did not receive such passing grade, however no such person shall
21 continue for a second year unless prior thereto he has reattended
22 the school of instruction and received such passing grade upon
23 re-examination. Any field assessor having qualified with a grade
24 of seventy percent may continue as field assessor subject to the
25 will of the county assessor without taking another examination
26 but he must attend the annual school of instruction.

27 "The Iowa state college or agriculture and mechanic arts
28 and the state university are authorized to provide a course of
29 instruction for assessors and provide field training for candi-
30 dates for field assessors as shall be determined by the state tax
31 commission. The reasonable expenses of any candidate attending
32 such courses shall be paid by the board of supervisors of the
33 county in which he resides."

1 Sec. 3. Section four hundred forty-one point nine (441.9),
2 Code 1950, is amended by adding the following new subsections:

3 “10. The county assessor or his deputy may personally make
4 the assessment in any district without employing a field assessor
5 or he may combine two or more corporations into one assessment
6 district.

7 “11. The county assessor may divide incorporated cities in
8 excess of four thousand population, located in counties where
9 elected local boards of review have been authorized, into two or
10 more assessing districts with the approval of the county confer-
11 ence board.”

1 Sec. 4. Section four hundred forty-two point one (442.1),
2 Code 1950, is amended by inserting in line four (4) after the
3 words “county assessor” the following: “, provided in assessment
4 districts where a local board of review has been elected, the
5 county board shall constitute an appeal board”.

6 Further amend said section by inserting in line forty-three
7 (43) after the word “conference.” a new sentence as follows: “The
8 number of members on the county board of review may be changed
9 each year at the time of selection of said board within the fore-
10 going limitations.”

1 Sec. 5. Section four hundred forty-two point two (442.2),
2 Code 1950, is amended by adding at the end thereof the following:

3 “The county board of review may re-examine any assessments
4 in any year if certified to them by the county assessor and may
5 lower or raise any such assessment. If any assessment of indi-

6 vidual property is raised the owner shall be notified and hearing
7 and appeal provided as in an original assessment.

8 “The county board of review shall equalize the value of the
9 assessment of each corporation on a percentage basis, in counties
10 where elected local boards of review have been authorized, with
11 all other corporations in the county, but in so doing, shall not
12 materially change assessed value of the county. The county board
13 of review shall hear appeals from the local board of review, and
14 shall review any assessment referred to it by the county assessor,
15 but shall not review individual assessments in any other manner.”

1 Sec. 6. Section four hundred forty-two point five (442.5),
2 Code 1950, is amended by adding at the beginning thereof the fol-
3 lowing:

4 “In counties where elected local boards of review have been
5 authorized petitions for review of assessments upon either real or
6 personal property may be made by any property owner in any year
7 on complaint first to the local board of review, then if dis-
8 satisfied by appeal to the county board; and then to the district
9 court in the same manner that appeals are provided from action
10 of county boards of review.”

1 Sec. 7. Chapter four hundred forty-two (442), Code 1950,
2 is amended by adding as new sections the following:

3 “In any county, on petition filed ninety days prior to any
4 general election signed by a number of electors therein equal to
5 two percent of those voting for the office of governor at the
6 last previous general election, the question shall be submitted

7 at the next general election whether there shall be elected in
8 each township, town and city under ten thousand population
9 local boards of review. If a majority of electors, voting thereon,
10 vote in favor of such proposition the township trustees or city
11 or town councils as the case may be, shall appoint within thirty
12 days after the first of the next January local boards of review
13 to function until their successors can be elected and qualified
14 as hereinafter provided.

15 “Wherever local boards of review have previously been estab-
16 lished, the electors in any such county may vote to abolish said
17 boards by proceeding as above provided for presenting the question
18 on establishing such boards, except that the question shall be
19 ‘Shall the local boards of review in (here insert the
20 name of the county) county be abolished from and after the second
21 secular day of the next January?’

22 “There shall be elected at each general election a local
23 board of review for each township, each city under ten thousand
24 population, and each incorporated town in counties where
25 authorized by a vote of the people. In towns under fifteen
26 hundred population and each township said board shall consist of
27 three members. In cities and towns over fifteen hundred popula-
28 tion the board shall consist of five members.

29 “The terms of members of local boards of review shall be
30 for three years beginning on the second secular day in January.
31 There shall be elected, biennially, in each township, each town
32 and each city under ten thousand population members of the local

33 board of review for terms of three years to succeed those whose
34 terms of office will expire on the second secular day in January
35 following said election; there shall also be elected a member
36 or members for a term of three years to succeed those whose
37 terms will expire on the second secular day in January one year
38 later than the aforesaid date. In the case of boards of three
39 members chosen for the first time under this section the term
40 of one member shall be for one year, one member for two years
41 and one member for three years. In the case of boards of five
42 members chosen for the first time the term of one member shall
43 be for one year, two members for two years and two members for
44 three years.

45 “The county board of supervisors shall allot the number of
46 days for each local board of review. The compensation of the
47 board shall be seven dollars per day and paid from the county
48 assessor’s operating fund. The members of the local board of
49 review shall hold no other office elective or appointive.

50 “It shall be the duty of the local board of review to
51 equalize all personal and real estate assessments in their
52 corporation, but shall not materially change the assessed valua-
53 tion of the corporation in no case to exceed five percent. The
54 local board of review shall hold open hearings on all complaints
55 that are filed before them but shall retire into executive session
56 for the purpose of discussing and voting on all questions of
57 equalization. They may vote by roll call, and if one member
58 of the equalization board calls for a vote by ballot, it shall

59 be done. The board of equalization in both township and incorpo-
60 rated towns shall be authorized to appoint a clerk, who shall
61 receive the same compensation as the board of review, and keep
62 a record of their procedures. The field assessor may be called
63 in by the local board of review to answer questions in regard to
64 assessments, but shall not be present at the time of discussion
65 or the voting on the equalization of property, and shall appear
66 before the board only at their request. In incorporated towns,
67 which have been divided by the county assessor for assessing
68 purposes, the local board of review, after adjusting individual
69 assessments, is authorized to make adjustments on a percentage
70 basis between the various taxing districts in the incorporation;
71 but, in doing so, shall not materially change the assessed value
72 of the corporations as it stood before the adjustment on a per-
73 centage basis was made and in no case shall the change exceed
74 five percent.”