February 6, 1963. **House File 172**

Place on Calendar. action deferred 3/14 By COMMITTEE ON TAX REVISION.

Passed House, Date 4/22/63 Passed Senate, Date .....

Vote: Ayes 57 Nays 45 Vote: Ayes ..... Nays .....

Approved .....

Reprinted 3/14

Reconsider vote 4/22 Vote ayes 55 nays 48

A BILL FOR

An Act creating the office of state assessor and a state board of review and prescribing their powers and duties.

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

1 Section 1. There is hereby created the office of state
2 assessor.

1 Sec. 2. The state assessor shall be appointed by the
2 governor with the consent of two-thirds (2/3) of the senate
3 in executive session.

1 Sec. 3. The person appointed as state assessor shall possess
2 knowledge of property values and skill in matters pertaining
3 thereto.

1 Sec. 4. The state assessor, while holding such office,
2 shall not hold any other office under the laws of the United
3 States or of this state or any other state. He shall devote his
4 entire time to the duties of his office and shall not hold any
5 other position of profit, engage in any occupation or business
6 interfering with or inconsistent with his duties, or serve on or
7 under any committee of any political party or contribute to the
8 campaign fund of any person or political party.

1 Sec. 5. The state assessor shall serve until a successor is
2 duly appointed except as otherwise provided herein. He may be
3 removed from office by the appointment of a successor by the
4 governor with consent of two-thirds (2/3) of the senate in
5 executive session, or the term may be vacated by the senate in

6 like manner on its own initiative, in which event the vacancy
7 shall be filled as provided herein.

1 Sec. 6. If a vacancy occurs when the general assembly is not
2 in regular session, the governor shall appoint a person to fill
3 the vacancy. The appointee shall hold his office until the first
4 Monday in February during the next biennial session of the gen-
5 eral assembly, when, if such appointment is not confirmed by the
6 senate, the office shall become vacant and on or before the last
7 Monday of the same month, the governor, with the consent of
8 two-thirds (2/3) of the members of the senate in executive
9 session, shall appoint a suitable person to fill such vacancy.
10 The person appointed to fill a vacancy shall take his office
11 immediately upon qualifying.

1 Sec. 7. The state assessor may appoint not to exceed three
2 (3) deputy assessors who may be placed in charge of various
3 divisions or classes of assessable property, or assigned any
4 other duties as the state assessor may determine, and may assist
5 and advise the state assessor in forming rules and regulations,
6 making decisions and assessments, and anything pertaining to
7 the duties of this office, but nothing herein shall relieve the
8 state assessor of full control of and responsibility for his
9 office.

10 In addition the state assessor shall appoint assistants in
11 such numbers as deemed necessary, with qualifications similar
12 to those required for the state assessor, who shall be assigned
13 to work directly with local assessors and assessing authorities
14 to assist in making assessments if necessary, and to asure uni-
15 form application of the assessment laws, rules and regulations
16 in order to obtain equalization of tax valuations throughout the

17 state.

1 Sec. 8. The state assessor, his deputies and assistant asses-
2 sors shall receive salaries as fixed by the general assembly,
3 but said salaries shall be such as to obtain competent and quali-
4 fied persons.

1 Sec. 9. The state assessor may employ such other personnel
2 to perform the duties of his office as may be necessary within
3 the limits for which money has been provided by appropriation.
4 At the time this Act becomes effective, all employees of
5 the state tax commission as provided in chapter four hundred
6 twenty-one (421) of the Code, who are performing duties of
7 assessment, together with files, records, and office machines
8 and equipment shall be transferred to the state assessor, and
9 unless appropriations have been provided for by the general
10 assembly, the comptroller shall determine what portion of the
11 appropriations made to the state tax commission shall be trans-
12 ferred to the state assessor. This shall be in addition to
13 appropriations made by the general assembly for the state asses-
14 sor and his deputies as provided in section eight (8) of this
15 Act.

1 Sec. 10. All powers, duties and control over assessments of
2 all property in the state are hereby transferred from the state
3 tax commission to the state assessor. The state assessor shall
4 have, assume, and perform the following powers and duties:
5 1. To have and exercise general supervision and complete
6 control and authority over all assessments of real and personal
7 property subject to taxation, over boards of supervisors, con-
8 ference boards, local boards of review, county and city asses-
9 sors and all other officers or boards of assessment and levy in

10 performance of their official duties, in all matters relating to
11 assessments and levies, any other provisions of the law to the
12 contrary including chapter four hundred forty-one (441) of the
13 Code.

14 2. To assure equal and just evaluations of all property in
15 the state, and all classes thereof, in each and every taxing
16 district and between and among the several taxing districts in
17 the state.

18 3. To assist and supervise the activities and assessments
19 of all assessors and local boards of review; to review any or
20 all assessments to assure equalization of valuations and assess-
21 ments to order the reassessment of all or part of the property
22 in any taxing district in any year. Such assessments shall be
23 made by the local assessors according to law and rules and
24 regulations promulgated under this Act under the direction of
25 the state assessor, and the costs thereof shall be paid in the
26 same manner as the cost of making the original assessment.

27 To assure just and equal assessments, the state assessor may
28 suspend any local assessor who fails to perform his duties
29 under the directions of the state a[illegible] for any other
30 reason. When any local assessor is suspended by the state
31 assessor, the state assessor shall provide whatever personnel
32 is essential to perform such directions and functions, and the
33 costs thereof shall be paid by the local taxing and assessment
34 district. If deemed necessary, the state assessor may request
35 or direct the local conference board to remove and replace an
36 assessor, and may resort to a writ of mandamus in the local
37 district court for this purpose.

38 4. For purposes of effecting uniformity and equalization of

39 assessments and taxable values throughout the state, the state
40 assessor shall forthwith prescribe rules and regulations not
41 contrary to law relating to standards of value to be used by
42 assessing authorities in the determination of actual values for
43 assessment purposes of all property subject to taxation, and may
44 amend same at any time, and such rules and regulations shall be
45 adhered to and followed by all assessing authorities.

46 5. To prescribe and promulgate all forms of books and forms
47 to be used in the listing and assessment of property, and on or
48 before November 1 of each year shall furnish to the county audi-
49 tor of each county such prescribed forms of assessment and other
50 forms to properly list and assess all property subject to taxa-
51 tion in each county. He shall also from time to time prepare
52 and furnish in like manner forms for any and all other blanks,
53 memoranda or instructions which he deems necessary or expedient
54 for the use or guidance of any of the officers over whom he is
55 authorized by law to exercise supervision.

56 6. To direct proceedings, actions, and prosecutions to be
57 instituted for the enforcement of the laws relating to penalties,
58 liabilities, and punishment of public officers and officers or
59 agents of corporations, and other persons or corporations, for
60 failure or neglect to comply with the provisions of the statutes
61 governing the return, assessment and taxation of property; to
62 make or cause to be made complaints against members of boards of
63 review, boards of supervisors or other assessing, reviewing, or
64 taxing officers for official misconduct or neglect of duty. Pro-
65 vided, that neither the state assessor nor his employees shall
66 during their regular hours of employment engage in the prepa-
67 ration of tax returns for individuals or corporations, except in

68 connection with a regular audit thereof.

69 7. To require city, town, township, school districts,
70 county, state, or other public officers to report information
71 as to the assessment of property and collection of taxes in
72 conjunction therewith and such other information as may be need-
73 ful or desirable in the work of the assessor in such form and
74 upon such blanks as the state assessor may prescribe, whether
75 such information is in regard to taxable property or otherwise.

76 The state assessor shall require all county recorders and
77 city and county assessors to prepare a quarterly report in the
78 manner and form to be prescribed by the state assessor showing
79 for each warranty deed or contract of sale of real estate,
80 divided between rural and urban, during the last completed quar-
81 ter the amount of revenue stamps, sale price or consideration,
82 and equalized value at which that property was assessed that
83 year. This report with such further information as may be re-
84 quired by the state assessor shall be submitted to the state
85 assessor within sixty (60) days after the end of each quarter.
86 The state assessor shall prepare annual summaries of such records
87 of the ratio of assessments to actual sales prices for all
88 counties, and for cities having city assessors, and such infor-
89 mation for the preceding year shall be available for public
90 inspection by May 1.

91 8. To hold public hearings either at the seat of government
92 or elsewhere in the state, and tax the costs thereof; to summon
93 and compel witnesses to appear and give testimony, to administer
94 oaths to said witnesses, and to compel said witnesses to produce
95 for examination records, books, papers, and documents relating to
96 any matter which the state assessor shall have the authority to

97 investigate or determine. However, no bank or loan and trust
98 company or its officers or employees shall be required to divulge
99 knowledge concerning the property of any person when such knowl-
100 ledge was obtained through information imparted as a part of a
101 business transaction with or for such person and in the usual and
102 ordinary course of business of said bank or loan and trust compa-
103 ny and was necessary and proper to the discharge of the duty of
104 said bank or loan and trust company in relation to such business
105 transaction. This exception shall be additional to other pro-
106 visions of the law relating to confidential and privileged
107 communications.

108 9. To cause the depositions of witnesses residing within or
109 without the state, or absent therefrom, to be taken either on
110 written or oral interrogatories, and the clerk of the district
111 court of any county shall upon the order of the state assessor
112 issue a commission for the taking of such depositions. The pro-
113 ceedings therefor shall be the same as the proceedings of the
114 taking of depositions in the district court so far as applicable.

115 10. To investigate the work and methods of boards of review,
116 boards of supervisors, or other public officers, in the assess-
117 ment, equalization, and taxation of all kinds of property, real
118 or personal, and for that purpose the state assessor or his
119 employees may visit the counties or localities when deemed
120 necessary so to do.

121 11. To require any board of review at any time after its
122 adjournment to reconvene and to make such orders as the state
123 assessor shall determine are just and necessary; to direct and
124 order any county board of equalization to raise or lower the
125 valuation of the property, real or personal, in any township,

126 town, city, or taxing district, to order and direct any county
127 board of equalization to raise or lower the valuation of any
128 class or classes of property in any township, town, city or
129 taxing district, and generally to make any order or direction
130 to any county board of equalization as to the valuation of any
131 property or any class of property, in any township, town, city,
132 county, or taxing district which in the judgment of the state
133 assessor may seem just and necessary, to the end that all prop-
134 erty shall be valued and assessed equally in the manner and
135 according to the real intent of the law.

136 In addition thereto, the state assessor shall have authority
137 to order the county auditor to raise or lower levies of assess-
138 ment and taxation with respect to any property or classes there-
139 of, for all or any part of any property in any taxing district
140 or districts within such county.

141 The state assessor shall have the power to correct errors or
142 obvious injustices in the assessment of any individual property.
143 Any increase in individual valuations ordered by the state
144 assessor shall be subject to the right of appeal to the courts
145 under the same procedure as that provided in the case of increases
146 made by local boards of review.

147 The state assessor shall have the power to order and make
148 effective reassessments or revaluations including the foregoing
149 in any taxing district as to taxes levied during the current
150 year for collection the following year, and he shall in each and
151 every year order uniform increases or decreases of all or any
152 part of any property or upon any class of property within any
153 taxing district in the state, to assure equalization of assess-
154 ments and property valuations for taxation purposes throughout

155 the state, such orders to be effective as to taxes levied during
156 the current year for collection during the following year.
157 12. To carefully examine into all cases where evasion or
158 violation of the law for assessment and taxation of property is
159 alleged, complained of, or discovered, and to ascertain wherein
160 existing laws are defective or are improperly or negligently
161 administered, and cause to be instituted such proceedings as
161½ will remedy improper or negligent administration of the laws
162 relating to the assessment or taxation of property.
163 13. To make a summary of the tax situation in the state,
164 setting out the amount of moneys raised by property taxes and
165 moneys and credits tax if subject to taxation; and also to for-
166 mulate and recommend legislation for the better administration
167 of the assessing and taxing laws pertaining thereto so as to
168 secure just and equal taxation. To recommend such additions
169 to and changes in the system of assessment and property taxation
170 that in his judgment is for the best interest of the state, and
171 to transmit biennially to the governor and to each member and
172 member-elect of the legislature, thirty (30) days before the
173 meeting of the legislature, the report disclosing such summary.
174 14. To procure in such manner as the state assessor may
175 determine any information pertaining to the discovery of prop-
176 erty which is subject to taxation in this state, and which may
177 be obtained from the records of another state, and may furnish
178 to the board or proper officers of another state, any information
179 pertaining to the discovery of property which is subject to
180 taxation in such state as disclosed by the records in this state.
181 15. To call upon any state department or institution for
182 technical advice and data which may be of value in connection

183 with the work of assessment and property taxation.

184 16. To certify to the state comptroller on January 1 of each
185 year the aggregate of each state tax for each county for said
186 year.

187 17. It shall be the the duty of all public officers of the state
188 and of all municipalities to give to the state assessor infor-
189 mation in their possession relating to taxation when required by
190 the state assessor, and to co-operate with and aid the state
191 assessor in his efforts to secure a fair, equitable, and just
192 enforcement of the assessment and taxation laws.

193 18. In addition to the assessments to be made by the state
194 assessor as provided by law, the state assessor directly or by
195 directions, and under uniform rules and regulations, shall assess
196 all manufacturing, processing and fabricating industries in the
197 state of Iowa.

1 Sec. 11. The state assessor shall by September 1 of each
2 year, fix a uniform rate of assessed values at which real and
3 personal property shall be taxed, for taxes which will be paid
4 the following year, which rate shall be uniform for various
5 classes of property for and in all taxing districts throughout
6 the state, and which assessed valuation shall not exceed
7 twenty-five (25) percent of market value as determined by
8 section four hundred forty-one point twenty-one (441.21) of the
9 Code.

1 Sec. 12. There is hereby created a state board of review,
2 referred to in this Act as the board, consisting of three (3)
3 members, no more than one (1) of whom shall be from any con-
4 gressional district, for a term of six (6) years, with one (1)
5 to be appointed each two (2) years. The terms of the first

6 members shall be adjusted accordingly. The members of said
7 board shall have qualifications comparable to the state assessor
8 as provided by this Act and shall be appointed by the governor
9 with consent of two-thirds (2/3) of the senate in executive
10 session. If a vacancy occurs when the general assembly is not
11 in regular session, the governor shall appoint a person to fill
12 the vacancy in the same manner and by the same terms as provided
13 by section six (6) of this Act for filling a vacancy in the
14 office of state assessor. The members shall select their own
15 chairman.

1 Sec. 13. Each member of said board shall receive compensation
2 on a per diem basis as fixed by the general assembly for the
3 number of days required to perform its duties, but not less than
4 fifty (50) dollars per day plus expenses, but no expenses shall
5 be allowed any member while performing his duties within the
6 county of his residence.

1 Sec. 14. It shall be the duty of the board to conduct
2 hearings on all matters properly submitted to it. Any order,
3 ruling, directive, action, assessments, valuations, or levies
4 made by the state assessor may be appealed to the board. As a
5 result thereof, the board may issue any order, directive, or
6 decision which will be just and proper within the intent and pur-
7 poses of the law.

8 1. Such appeal, which shall be referred to as a complaint,
9 may be brought by any officer of a county, city, town, township
10 or school district interested.

11 2. It shall be the duty of the county attorney of the county
12 in which such complaint originates to represent such officer
13 upon request, or in any other action in which such officer is

14 involved.

15 3. Any taxpayer other than a public officer of any such
16 taxing district may also in the same manner bring a complaint
17 in any said cause on his own behalf, or on behalf of any or all
18 the taxpayers of a taxing district or of the state, or on behalf
19 of any classes of taxpayers thereof. This appeal is in addition
20 to a taxpayer's right of appeal to the local board of assessment
21 and review, or to the district court as provided in chapter four
22 hundred forty-one (441) of the Code.

23 4. No more than one (1) complaint may be made for any one (1)
24 cause in a single year, but any official or taxpayer may join in
25 such action.

26 5. The board shall hear such complaint in the county in which
27 such cause arises or in which the taxing district is located or
28 in which the complainant resides if a resident of Iowa, if re-
29 quested by the complainant; otherwise it shall be heard at the
30 seat of the state government.

31 6. In any hearing of such complaint, the state assessor shall
32 show cause why such complainant shall not prevail, and he shall
33 furnish any records or other information demanded by the com-
34 plainant or the board which shall assist in a just and fair
35 decision by the board.

36 7. The state assessor shall be represented by the attorney
37 general in any complaint or action in which he is involved, upon
38 request.

39 8. The complaint shall be instituted by serving notice there-
40 of by certified mail to the attorney general, who shall notify
41 the chairman of the board. The complaint shall set forth the
42 status of the persons interested, the cause of the complaint, and

43 any other matters pertaining thereto. The board shall set the
44 time of hearing, not to exceed thirty (30) days from the time of
45 filing the complaint, but said hearing may be extended to permit
46 furnishing of additional information, witnesses or other evidence
47 to facilitate a determination of the complaint. The board may
48 issue subpoenas, administer oaths, and shall conduct its hearings
49 as in a district court so far as such procedure shall be
50 practicable.

51 9. The board shall employ a reporter who shall keep a com-
52 plete record of all matters, testimony, actions, orders, direc-
53 tives, or otherwise, and upon appeal to a district court shall
54 prepare a complete transcript of the matters which are the subject
55 of appeal which shall be forwarded to the proper court.

56 10. So far as there is no conflict with the interests of the
57 state assessor, the attorney general shall enforce all actions
58 and decisions of the board. In event of conflict, the board may
59 engage independent counsel as may be deemed necessary and reason-
60 able to enforce its actions and decisions.

61 11. Any action, order, directive or decision of the board may
62 be applied to the district court, which shall hold a hearing on
63 said cause within thirty (30) days after notice of appeal and
64 shall prescribe notices to persons interested. The district
65 court may hear the matter on the record transcripted from the
66 board, or may hear the matter de novo as may be deemed just and
67 equitable, or as determined by the appellant. The court may
68 also appoint a fact finder to determine the facts upon which to
69 base a just and equitable decision. Any person so appointed by
70 the court shall have access to all records and other information
71 necessary and any and all officials shall co-operate with and

72 assist him in his assignment.

73 12. Upon appeal from any judgment or decree of the district
74 court, the supreme court shall hear said cause as expeditiously
75 as feasible in the public interest.

76 13. The state assessor shall provide office space, equipment,
77 personnel, and any other assistance to the board which will en-
78 able it to perform its functions, and with the assistance of the
79 board shall request sufficient funds in his budget for
80 appropriations.

1 Sec. 15. Section four hundred twenty-one point seventeen
2 (421.17), Code 1962, is hereby repealed and the following
3 enacted in lieu thereof:

4 "The state tax commission shall have the authority, powers
5 and duties provided by law over the collection of taxes. In
6 addition, in order to perform its functions, the commission
7 shall have the following powers and duties:

8 1. To hold public hearings either at the seat of government
9 or elsewhere in the state, and tax the costs thereof; to summon
10 and compel witnesses to appear and give testimony, to administer
11 oaths to said witnesses, and to compel said witnesses to produce
12 for examination records, books, papers, and documents relating
13 to any matter which the commission shall have the authority to
14 investigate or determine. However, no bank or loan and trust
15 company or its officers or employees shall be required to divulge
16 knowledge concerning the property of any person when such knowl-
17 edge was obtained through information imparted as a part of a
18 business transaction with or for such person and in the usual
19 and ordinary course of business of said bank or loan and trust
20 company, and was necessary and propert to the discharge of the duty

21 of said bank or loan and trust company in relation to such busi-
22 ness transaction. This proviso shall be additional to other pro-
23 visitions of the law relating to confidential and privileged
24 communications.

25 2. The commission may cause the depositions of witnesses re-
26 siding within or without the state, or absent therefrom, to be
27 taken either on written or oral interrogatories, and the clerk
28 of the district court of any county shall upon the order of the
29 commission issue a commission for the taking of such depositions.
30 The proceedings therefor shall be the same as the proceedings
31 for the taking of depositions in the district court so far as
32 applicable.

33 3. To make a summary of the tax situation in the state,
34 setting out the amount of moneys raised by both direct and in-
35 direct taxation; and also to formulate and recommend legislation
36 for the better administration of the fiscal laws so as to secure
37 just and equal taxation. To recommend such additions to and
38 changes in the present system of taxation that in its judgment
39 are for the best interest of the state and will eliminate the
40 necessity of any millage levy for state purposes.

41 4. To transmit biennially to the governor and to each member
42 and member-elect of the legislature, thirty (30) days before the
43 meeting of the legislature, the report of the commission covering
44 the subject of taxation and the collection of taxes, the result
45 of the investigation of the commission, its recommendations for
46 improvement in the system of taxation in the state, together with
47 such measures as may be formulated for the consideration of the
48 legislature.

49 5. To publish in pamphlet form the revenue laws of the state.

1 Sec. 16. Section four hundred twenty-one point thirteen
2 (421.13), Code 1962, is hereby amended by striking subsections
3 two (2), three (3), and four (4).

1 Sec. 17. Section four hundred twenty-eight point twenty-four
2 (428.24), Code 1962, is hereby amended by striking from lines
3 fifteen (15) and sixteen (16) the words "tax commission" and
4 inserting in lieu thereof the word "assessor".

1 Sec. 18. Section four hundred twenty-eight point twenty-five
2 (428.25), Code 1962, is hereby amended by striking from line
3 nine (9) the words "tax commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 19. Section four hundred twenty-eight point twenty-six
2 (428.26), Code 1962, is hereby amended by striking from line
3 eleven (11) the words "tax commission" and inserting in lieu
4 thereof the word "assessor".

1 Sec. 20. Section four hundred twenty-eight point twenty-
2 eight (428.28), Code 1962, is hereby amended as follows:
3 1. By striking from line nine (9) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from line thirteen (13) the word "commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 21. Section four hundred twenty-eight point twenty-nine
2 (428.29), Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking all after the word "determined" in line
6 eleven (11) of such section and inserting in lieu thereof the
7 words "as provided by section eleven (11) of this Act."

1 Sec. 22. Section four hundred twenty-eight point thirty

2 (428.30), Code 1962, is hereby amended by striking from line four
3 (4) the word "commission" and inserting in lieu thereof the word
4 "assessor".

1 Sec. 23. Section four hundred twenty-eight point thirty-one
2 (428.31), Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from line six (6) the word "commission" and
6 inserting in lieu thereof the word "assessor".

1 Sec. 24. Section four hundred twenty-eight point thirty-two
2 (428.32), Code 1962, is hereby amended as follows:
3 1. By striking from line three (3) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from line six (6) the word "commission" and
6 inserting in lieu thereof the words "state assessor".
7 3. By striking from line nine (9) the word "commission" and
8 inserting in lieu thereof the word "assessor".

1 Sec. 25. Section four hundred twenty-eight point thirty-three
2 (428.33), Code 1962, is hereby amended by striking from lines two
3 (2) and three (3) the word "commission" and inserting in lieu
4 thereof the words "state assessor".

1 Sec. 26. Section four hundred twenty-eight point thirty-five
2 (428.35), Code 1962, is hereby amended by striking from line
3 thirteen (13) of subsection three (3) of such section the words
4 "tax commission" and inserting in lieu thereof the word "assessor".

1 Sec. 27. Section four hundred thirty A point five (430A.5),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line one (1) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".

5 2. By striking from line eight (8) the words "tax commission"
6 and inserting in lieu thereof the word "assessor".
7 3. By striking from line twelve (12) the words "tax commis-
8 sion" and inserting in lieu thereof the word "assessor".
9 4. By striking from line seventeen (17) the words "tax
10 commission" and inserting in lieu thereof the word "assessor".
11 5. By striking from line twenty-four (24) the words "tax
12 commission" and inserting in lieu thereof the word "assessor".
13 6. By striking from line thirty (30) the words "tax commission"
14 and inserting in lieu thereof the word "assessor".
1 Sec. 28. Section four hundred thirty-three point one (433.1),
2 Code 1962, is hereby amended by striking from lines four (4) and
3 five (5) the words "tax commission" and inserting in lieu thereof
4 the word "assessor".
1 Sec. 29. Section four hundred thirty-three point two (433.2),
2 Code 1962, is hereby amended by striking from line three (3) the
3 words "tax commission" and inserting in lieu thereof the word
4 "assessor".
1 Sec. 30. Section four hundred thirty-three point three
2 (433.3), Code 1962, is hereby amended as follows:
3 1. By striking from line three (3) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line ten (10) the words "tax commission"
6 and inserting in lieu thereof the word "assessor".
1 Sec. 31. Section four hundred thirty-three point four
2 (433.4), Code 1962, is hereby amended by striking from lines
3 one (1) and two (2) the words "tax commission" and inserting in
4 lieu thereof the word "assessor".
1 Sec. 32. Section four hundred thirty-three point five

2 (433.5), Code 1962, is hereby amended by striking from lines
3 one (1) and two (2) the words "tax commission" and inserting in
4 lieu thereof the word "assessor".

1 Sec. 33. Section four hundred thirty-three point seven
2 (433.7), Code 1962, is hereby amended by striking from line four
3 (4) the words "tax commission" and inserting in lieu thereof the
4 word "assessor".

1 Sec. 34. Section four hundred thirty-three point eight
2 (433.8), Code 1962, is hereby amended as follows:
3 1. By striking from line one (1) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line nine (9) the word "commission" and
6 inserting in lieu thereof the word "assessor".

1 Sec. 35. Section four hundred thirty-three point nine
2 (433.9), Code 1962, is hereby amended by striking from line ten
3 (10) the words "tax commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 36. Section four hundred thirty-four point one (434.1),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line twelve (12) the word "commission"
6 and inserting in lieu thereof the word "assessor".
7 3. By striking from line four (4) of subsection eight (8)
8 of such section the word "commission" and inserting in lieu
9 thereof the word "assessor".

1 Sec. 37. Section four hundred thirty-four point two
2 (434.2), Code 1962, is hereby amended as follows:
3 1. By striking from lines two (2) and three (3) the words

4 "tax commission" and inserting in lieu thereof the word "assessor".

5 2. By striking from lines five (5) and six (6) the words "tax

6 commission" and inserting in lieu thereof the word "assessor".

7 3. By striking from lines seventeen (17) and eighteen (18)

8 the words "tax commission" and inserting in lieu thereof the

9 word "assessor".

1 Sec. 38. Section four hundred thirty-four point three

2 (434.3), Code 1962, is hereby amended as follows:

3 1. By striking from lines three (3) and four (4) the word

4 "commission" and inserting in lieu thereof the word "assessor".

5 2. By striking from line seven (7) the words "tax commission"

6 and inserting in lieu thereof the word "assessor"

1 Sec. 39. Section four hundred thirty-four point four

2 (434.4), Code 1962, is hereby amended by striking from line

3 nine (9) the word "commission" and inserting in lieu thereof

4 the word "assessor".

1 Sec. 40. Section four hundred thirty-four point five (434.5),

2 Code 1962, is hereby amended by striking from lines one (1) and

3 two (2) the words "tax commission" and inserting in lieu thereof

4 the word "assessor".

1 Sec. 41. Section four hundred thirty-four point seven

2 (434.7), Code 1962, is hereby amended by striking from line

3 two (2) the words "tax commission" and inserting in lieu thereof

4 the word "assessor".

1 Sec. 42. Section four hundred thirty-four point eight

2 (434.8), Code 1962, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words "tax

4 commission" and inserting in lieu thereof the word "assessor".

5 2. By striking from line eight (8) the words "tax commission"

6 and inserting in lieu thereof the word "assessor".

1 Sec. 43. Section four hundred thirty-four point nine
2 (434.9), Code 1962, is hereby amended by striking from lines
3 one (1) and two (2) the words "tax commission" and inserting in
4 lieu thereof the word "assessor".

1 Sec. 44. Section four hundred thirty-four point eleven
2 (434.11), Code 1962, is hereby amended as follows:
3 1. By striking from line three (3) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line eight (8) the words "tax commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 45. Section four hundred thirty-four point twelve
2 (434.12), Code 1962, is hereby amended as follows:
3 1. By striking from lines four (4) and five (5) the words
4 "tax commission" and inserting in lieu thereof the word
5 "assessor".
6 2. By striking from lines seven (7) and eight (8) the words
7 "tax commission" and inserting in lieu thereof the word
8 "assessor".

1 Sec. 46. Section four hundred thirty-four point fourteen
2 (434.14), Code 1962, is hereby amended as follows:
3 1. By striking from lines one (1) and two (2) the word
4 "commission" and inserting in lieu thereof the word "assessor".
5 2. By striking from line eleven (11) the word "commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 47. Section four hundred thirty-four point fifteen
2 (434.15), Code 1962, is hereby amended as follows:
3 1. By striking from line fourteen (14) the word "commission"
4 and inserting in lieu thereof the word "assessor".

5 2. By striking from line eighteen (18) the word "commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 48. Section four hundred thirty-four point sixteen
2 (434.16), Code 1962, is hereby amended by striking from line
3 one (1) the word "commission" and inserting in lieu thereof the
4 word "assessor".

1 Sec. 49. Section four hundred thirty-four point seventeen
2 (434.17), Code 1962, is hereby amended by striking from line
3 three (3) the word "commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 50. Section four hundred thirty-four point twenty-two
2 (434.22), Code 1962, is hereby amended by striking from lines
3 ten (10) and eleven (11) the words "tax commission" and inserting
4 in lieu thereof the word "assessor".

1 Sec. 51. Section four hundred thirty-five point four
2 (435.4), Code 1962, is hereby amended as follows:
3 1. By striking from line seven (7) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line twelve (12) of subsection seven (7)
6 of such section the words "tax commission" and inserting in lieu
7 thereof the word "assessor".

1 Sec. 52. Section four hundred thirty-five point five (435.5),
2 Code 1962, is hereby amended by striking from line two (2) the
3 words "tax commission" and inserting in lieu thereof the word
4 "assessor".

1 Sec. 53. Section four hundred thirty-five point six (435.6),
2 Code 1962, is hereby amended by striking from line three (3) the
3 words "tax commission" and inserting in lieu thereof the word
4 "assessor".

1 Sec. 54. Section four hundred thirty-five point seven
2 (435.7), Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line thirteen (13) the words "tax
6 commission" and inserting in lieu thereof the word "assessor".
7 3. By striking from line fifteen (15) the word "commission"
8 and inserting in lieu thereof the word "assessor".
9 4. By striking from line seventeen (17) the word "commission"
10 and inserting in lieu thereof the word "assessor".
11 5. By striking from line nineteen (19) the word "commission"
12 and inserting in lieu thereof the word "assessor".
13 6. By striking from line twenty-three (23) the word "commis-
14 sion" and inserting in lieu thereof the word "assessor".
15 7. By striking from lines twenty-six (26) and twenty-seven
16 (27) the words "tax commission" and inserting in lieu thereof
17 the word "assessor".
1 Sec. 55. Section four hundred thirty-five point eight
2 (435.8), Code 1962, is hereby amended as follows:
3 1. By striking from line one (1) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from lines twelve (12) and thirteen (13) the
6 words "tax commission" and inserting in lieu thereof the word
7 "assessor".
8 3. By striking from line fifteen (15) the words "tax
9 commission" and inserting in lieu thereof the word "assessor".
10 4. By striking from lines nineteen (19) and twenty (20) the
11 words "tax commission" and inserting in lieu thereof the word
12 "assessor".

13 5. By striking from line twenty-one (21) the words "tax
14 commission" and inserting in lieu thereof the word "assessor".

1 Sec. 56. Section four hundred thirty-six point three (436.3),
2 Code 1962, is hereby amended by striking from lines four (4) and
3 five (5) the words "tax commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 57. Section four hundred thirty-six point four (436.4),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line eight (8) the words "tax commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 58. Section four hundred thirty-six point five (436.5),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line three (3) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line eleven (11) the words "tax commis-
6 sion" and inserting in lieu thereof the word "assessor".

1 Sec. 59. Section four hundred thirty-six point six (436.6),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line one (1) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from lines nine (9) and ten (10) the words
6 "tax commission" and inserting in lieu thereof the word
7 "assessor".
8 3. By striking from line twelve (12) the word "commission"
9 and inserting in lieu thereof the word "assessor".
10 4. By striking from line thirteen (13) the word "commission"
11 and inserting in lieu thereof the word "assessor".

12 5. By striking from line seventeen (17) the word "commission"
13 and inserting in lieu thereof the word "assessor".
14 6. By striking from line twenty-one (21) the words "tax
15 commission" and inserting in lieu thereof the word "assessor".
1 Sec. 60. Section four hundred thirty-six point seven (436.7),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line fifteen (15) the word "commission"
6 and inserting in lieu thereof the word "assessor".
7 3. By striking from lines twenty-three (23) and twenty-four
8 (23) the words "tax commission" and inserting in lieu thereof
9 the word "assessor".
10 4. By striking from line thirty-seven (37) the words "tax
11 commission" and inserting in lieu thereof the word "assessor".
12 5. By striking from line forty-eight (48) the words "tax
13 commission" and inserting in lieu thereof the word "assessor".
14 6. By striking from line sixty-seven (67) the word "commis-
15 sion" and inserting in lieu thereof the word "assessor".
1 Sec. 61. Section four hundred thirty-six point eight (436.8),
2 Code 1962, is hereby amended by striking from line one (1) the
3 words "tax commission" and inserting in lieu thereof the word
4 "assessor".
1 Sec. 62. Section four hundred thirty-six point nine (436.9),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line one (1) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from lines eleven (11) and twelve (12) the
6 word "commission" and inserting in lieu thereof the word

7 assessor".

1 Sec. 63. Section four hundred thirty-seven point two (437.2),
2 Code 1962, is hereby amended by striking from lines eight (8) and
3 nine (9) the words "tax commmission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 64. Section four hundred thirty-seven point four (437.4),
2 Code 1963, is hereby amended by striking from line three (3) the
3 words "tax commission" and inserting in lieu thereof the word
4 "assessor".

1 Sec. 65. Section four hundred thirty-seven point five (437.5),
2 Code 1962, is hereby amended as follows:
3 1. By striking from lines eight (8) and nine (9) the words
4 "tax commission" and inserting in lieu thereof the word
5 "assessor".
6 2. By striking from line fifteen (15) the words "tax commis-
7 sion" and inserting in lieu thereof the word "assessor".
8 3. By striking from line twenty-one (21) the words "tax
9 commission" and inserting in lieu thereof the word "assessor".

1 Sec. 66. Section four hundred thirty-seven point six (437.6),
2 Code 1962, is hereby amended as follows:
3 1. By striking from lines one (1) and two (2) the words "tax
4 commission" and inserting in lieu thereof the word "assessor".
5 2. By striking from line eighteen (18) the words "tax
6 commission" and inserting in lieu thereof the word "assessor".

1 Sec. 67. Section four hundred thirty-seven point seven
2 (437.7), Code 1962, is hereby amended by striking from lines two
3 (2) and three (3) the words "tax commission" and inserting in
4 lieu thereof the word "assessor".

1 Sec. 68. Section four hundred thirty-seven point eight

2 (437.8), Code 1962, is hereby amended by striking from line
3 four (4) the words "tax commission" and inserting in lieu
4 thereof the word "assessor".

1 Sec. 69. Section four hundred thirty-seven point nine
2 (437.9), Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line eleven (11) the word "commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 70. Section four hundred thirty-seven point ten
2 (437.10), Code 1962, is hereby amended by striking from lines
3 ten (10) and eleven (11) the words "tax commission" and
4 inserting in lieu thereof the word "assessor".

1 Sec. 71. Section four hundred thirty-seven point twelve
2 (437.12), Code 1962, is hereby amended by striking from line
3 three (3) the words "tax commission" and inserting in lieu
4 thereof the word "assessor".

1 Sec. 72. Section four hundred thirty-eight point two (438.2),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line eight (8) the word "commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from lines nine (9) and ten (10) the words
6 "tax commission" and inserting in lieu thereof the word
7 "assessor".

1 Sec. 73. Section four hundred thirty-eight point three
2 (438.3), Code 1962, is hereby amended as follows:
3 1. By striking from line five (5) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line four (4) of subsection nine (9) of

6 such section the word "commission" and inserting in lieu thereof
7 the word "assessor".

1 Sec. 74. Section four hundred thirty-eight point four
2 (438.4), Code 1962, is hereby amended as follows:
3 1. By striking from line three (3) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line five (5) the words "tax commission"
6 and inserting in lieu thereof the word "assessor".
7 3. By striking from line fourteen (14) the word "commission"
8 and inserting in lieu thereof the word "assessor".

1 Sec. 75. Section four hundred thirty-eight point five
2 (438.5), Code 1962, is hereby amended as follows:
3 1. By striking from line four (4) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from line seven (7) the word "commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 76. Section four hundred thirty-eight point six
2 (438.6), Code 1962, is hereby amended by striking from line
3 nine (9) the word "commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 77. Section four hundred thirty-eight point seven
2 (438.7), Code 1962, is hereby amended by striking from line two
3 (2) the word "commission" and inserting in lieu thereof the
4 word "assessor".

1 Sec. 78. Section four hundred thirty-eight point eight
2 (438.8), Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line six (6) the word "commission" and

6 inserting in lieu thereof the word "assessor".

1 Sec. 79. Section four hundred thirty-eight point nine
2 (438.9), Code 1962, is hereby amended as follows:
3 1. By striking from lines one (1) and two (2) the words "tax
4 commission" and inserting in lieu thereof the word "assessor".
5 2. By striking from lines eight (8) and nine (9) the word
6 "commission" and inserting in lieu thereof the word "assessor".

1 Sec. 80. Section four hundred thirty-eight point ten (438.10),
2 Code 1962, is amended as follows:
3 1. By striking from line three (3) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line eight (8) the word "commission and
6 inserting in lieu thereof the word "assessor".

1 Sec. 81. Section four hundred thirty-eight point eleven
2 (438.11), Code 1962, is hereby amended as follows:
3 1. By striking from line five (5) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line seven (7) the word "commission" and
6 inserting in lieu thereof the word "assessor".

1 Sec. 82. Section four hundred thirty-eight point twelve
2 (438.12), Code 1962, is hereby amended as follows:
3 1. By striking from line one (1) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from lines ten (10) and eleven (11) the word
6 "commission" and inserting in lieu thereof the word "assessor".

1 Sec. 83. Section four hundred thirty-eight point thirteen
2 (438.13), Code 1962, is hereby amended as follows:
3 1. By striking from line fourteen (14) the word "commission"
4 and inserting in lieu thereof the word "assessor".

5 2. By striking from lines eighteen (18) and nineteen (19)
6 the word "commission" and inserting in lieu thereof the word
7 "assessor".

1 Sec. 84. Section four hundred thirty-eight point fourteen
2 (438.14), Code 1962, is hereby amended by striking from line
3 one (1) the words "tax commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 85. Section four hundred thirty-eight point fifteen
2 (438.15), Code 1962, is hereby amended by striking from line ten
3 (10) the words "tax commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 86. Section four hundred thirty-nine point one (439.1),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line seven (7) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line eight (8) the words "tax commission"
6 and inserting in lieu thereof the word "assessor".

1 Sec. 87. Section four hundred thirty-nine point two (439.2),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line four (4) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from lines seven (7) and eight (8) the words
6 "tax commission" and inserting in lieu thereof the word
7 "assessor".

1 Sec. 88. Section four hundred forty point one (440.1), Code
2 1962, is hereby amended as follows:
3 1. By striking from line two (2) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By striking from line five (5) the word "commission" and

6 inserting in lieu thereof the word "assessor".

1 Sec. 89. Section four hundred forty point four (440.4), Code
2 1962, is hereby amended by striking from lines three (3) and
3 four (4) the word "commission" and inserting in lieu thereof the
4 word "assessor".

1 Sec. 90. Section four hundred forty point five (440.5),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line three (3) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from line four (4) the word "commission" and
6 inserting in lieu thereof the word "assessor".

1 Sec. 91. Section four hundred forty point six (440.6), Code
2 1962, is hereby amended by striking from line three (3) the word
3 "commission" and inserting in lieu thereof the word "assessor".

1 Sec. 92. Section four hundred forty point seven (440.7),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line three (3) the word "commission" and
4 inserting in lieu thereof the word "assessor".
5 2. By striking from line five (5) the word "commission" and
6 inserting in lieu thereof the word "assessor".

1 Sec. 93. Section four hundred forty-one point five (441.5),
2 Code 1962, is hereby amended as follows:
3 1. By striking from line thirteen (13) the words "tax
4 commission" and inserting in lieu thereof the word "assessor".
5 2. By striking from line twenty-two (22) the words "tax
6 commission" and inserting in lieu thereof the word "assessor".
7 3. By striking from line twenty-three (23) the words "tax
8 commission" and inserting in lieu thereof the word "assessor".
9 4. By striking from lines twenty-seven (27) and twenty-eight

10 (28) the words "tax commission" and inserting in lieu thereof
11 the word "assessor".
12 5. By striking lines thirty-nine (39) and forty (40) and
13 inserting in lieu thereof the following:
14 "Only persons who have been residents of and domiciled in the
15 state of Iowa for at least sixty (60) days before the date fixed
16 for the written examination shall be eligible to take this
17 examination."
18 6. By striking from line forty-one (41) the words "tax
19 commission" and inserting in lieu thereof the word "assessor".
20 7. By striking from line forty-seven (47) the words "tax
21 commission" and inserting in lieu thereof the word "assessor".
22 8. By striking from line fifty (50) the words "tax commission"
23 and inserting in lieu thereof the word "assessor".
24 9. By striking from line fifty-seven (57) the words "tax
25 commission" and inserting in lieu thereof the word "assessor".
1 Sec. 94. Section four hundred forty-one point six (441.6),
2 Code of 1962,, is hereby amended as follows:
3 1. By striking from line twelve (12) the words "tax commission"
4 and inserting in lieu thereof the word "assessor".
5 2. By inserting in line six (6) after the word "assessor" the
6 sentence:
7 "No person shall be appointed who has not been certified as
8 qualified by the state assessor."
1 Sec. 95. Section four hundred forty-one point ten (441.10),
2 Code 1962, is hereby amended as follows:
3 1. By striking from lines eight (8) and nine (9) the words
4 "tax commission" and inserting in lieu thereof the word
5 "assessor".

6 2. By striking from lines fourteen (14) and fifteen (15) the
7 words "tax commission" and inserting in lieu thereof the word
8 "assessor".
9 3. By striking from lines twenty-nine (29) and thirty (30)
10 the words "tax commission" and inserting in lieu thereof the word
11 "assessor".
12 4. By striking from line thirty-three (33) the words "tax
13 commission" and inserting in lieu thereof the word "assessor".
1 Sec. 96. Section four hundred forty-one point seventeen
2 (441.17), Code 1962, is hereby amended as follows:
3 1. By inserting in line six (6) of subsection two (2) of
4 such section after the word "law" the following:
5 "; except that all property exempt from taxation as provided
6 by section four hundred twenty-seven point one (427.1), sub-
7 section eleven (11), shall be listed and valued as other real
8 property, and the name of the owner, description to identify
9 same, and the value thereof for each property shall be published
10 in the county where located by April 1 of each year, and the
11 same shall be furnished to the state assessor together with such
12 additional information and on such forms as he may require."
13 2. By striking from line one (1) of subsection four (4) of
14 such section the words "tax commission" and inserting in lieu
15 thereof the word "assessor".
16 3. By striking from line four (4) of subsection four (4) of
17 such section the words "tax commission" and inserting in lieu
18 thereof the word "assessor".
19 4. By striking from line two (2) of subsection six (6) of
20 such section the words "tax commission" and inserting in lieu
21 thereof the word "assessor".

22 5. By striking from line one (1) of subsection nine (9) of
23 such section the words "tax commission" and inserting in lieu
24 thereof the word "assessor".

1 Sec. 97. Section four hundred forty-one point nineteen
2 (441.19), Code 1962, is hereby amended as follows:

3 1. By striking from line eight (8) of subsection one (1) of
4 such section the words "tax commission" and inserting in lieu
5 thereof the word "assessor".

6 2. By striking from line thirteen (13) of subsection one (1)
7 of such section the words "tax commission" and inserting in lieu
8 thereof the word "assessor".

9 3. By striking from lines four (4) and five (5) of subsection
10 four (4) of such section the words "tax commission" and inserting
11 in lieu thereof the word "assessor".

1 Sec. 98. Section four hundred forty-one point twenty-one
2 (441.21), Code 1962, is hereby repealed and the following enacted
3 in lieu thereof:

4 "All property subject to assessment and taxation shall be
5 valued at its market value which shall be entered opposite each
6 item. Such market value shall be fair and reasonable based on
7 market value of similar classes of property.

8 "In the event market value of the property being assessed can-
9 not be established in the foregoing manner, then the assessor
10 may consider its productive and earning capacity, if any, and
11 all other factors which would determine the fair and reasonable
12 market value of the property; and upon adoption of uniform rules
13 and regulations by the state assessor for the valuation of such
14 properties, said valuation on such properties shall be determined
15 in accordance therewith for assessment purposes to assure

16 uniformity.

17 "The property valued in the foregoing manner shall be assessed

18 as provided in section eleven (11) of this Act."

1 Sec. 99. Section four hundred forty-one point twenty-four

2 (441.24), Code 1962, is hereby amended by striking from lines

3 six (6) and seven (7) the words "tax commission" and inserting

4 in lieu thereof the word "assessor".

1 Sec. 100. Section four hundred forty-one point twenty-six

2 (441.26), Code 1962, is hereby amended as follows:

3 1. By striking from line two (2) the words "tax commission"

4 and inserting in lieu thereof the word "assessor".

5 2. By striking from line forty-one (41), the words "tax

6 commission" and inserting in lieu thereof the word "assessor".

1 Sec. 101. Section four hundred forty-one point twenty-seven

2 (441.27), Code 1962, is hereby amended by striking from line

3 two (2) the words "tax commission" and inserting in lieu there-

4 of the word "assessor".

1 Sec. 102. Section four hundred forty-one point thirty-three

2 (441.33), Code 1962, is hereby amended as follows:

3 1. By striking from lines nine (9) and ten (10) the words

4 "tax commission" and inserting in lieu thereof the word

5 "assessor".

6 2. By striking from line thirteen (13) the words "tax com-

7 mission" and inserting in lieu thereof the word "assessor".

8 3. By striking from line sixteen (16) the words "tax com-

9 mission" and inserting in lieu thereof the word "assessor".

10 4. By striking from line twenty-three (23) the words "tax

11 commission" and inserting in lieu thereof the word "assessor".

1 Sec. 103. Section four hundred forty-one point thirty-seven

2 (441.37), Code 1962, is hereby amended as follows:

3 1. By striking all of subsection one (1) of such section

4 after the period in line three (3).

5 2. By adding the following new subsection:

6 "Upon any taxpayer filing in writing any protest to the board

7 of review or appeal to the district court, the assessor shall

8 show cause why such protest or grounds of appeal shall not

9 prevail, and shall be substantiated by comparable and equal

10 assessments of other property or by such other information as

11 may be applicable to justify the assessment."

1 Sec. 104. Section four hundred forty-one point forty-five

2 (441.45), Code 1962, is hereby amended as follows:

3 1. By striking from line four (4) the words "tax commission"

4 and inserting in lieu thereof the word "assessor".

5 2. By striking from lines five (5) and six (6) of subsection

6 four (4) of such section the words "tax commission" and insert-

7 ing in lieu thereof the word "assessor".

8 3. By striking from lines twenty-seven (27) and twenty-eight

9 (28) the words "tax commission" and inserting in lieu thereof

10 the word "assessor".

1 Sec. 105. Section four hundred forty-one point forty-six

2 (441.46), Code 1962, is hereby repealed.

1 Sec. 106. Section four hundred forty-one point forty-seven

2 (441.47), Code 1962, is hereby repealed.

1 Sec. 107. Section four hundred forty-one point forty-eight

2 (441.48), Code 1962, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words "such

4 state board of review" and inserting in lieu thereof the words

5 "the state assessor or board".

6 2. By striking from line four (4) the word "it" and inserting
7 in lieu thereof the words "the state assessor or board".

1 Sec. 108. Section four hundred forty-one point forty-nine
2 (441.49), Code 1962, is hereby amended as follows:
3 1. By striking from line two (2) the word "commission" and
4 inserting in lieu thereof the words "state assessor".
5 2. By striking from line two (2) the word "its" and inserting
6 in lieu thereof the word "his".
7 3. By striking from line three (3) the word "its" and insert-
8 ing in lieu thereof the word "his".

1 Sec. 109. Section four hundred forty-one point fifty-two
2 (441.52), Code 1962, is hereby amended by striking from lines
3 eight (8) and nine (9) the words "the sum of five hundred" and
4 inserting in lieu thereof the words "a sum not to exceed three
5 thousand (3,000)".

1 Sec. 110. Section four hundred forty-one point fifty-four
2 (441.54), Code 1962, is hereby repealed.

1 Sec. 111. Section four hundred forty-three point five
2 (443.5), Code 1962, is hereby amended by striking from lines
3 three (3) and four (4) the words "tax commission" and inserting
4 in lieu thereof the word "assessor".

1 Sec. 112. Section four hundred forty-four point nine (444.9),
2 Code 1962, is hereby amended by striking from line two (2) of
3 subsection one (1) of such section the words "tax commission"
4 and inserting in lieu thereof the word "assessor".

1 Sec. 113. Section four hundred forty-four point twenty
2 (444.20), Code 1962 is hereby amended as follows:
3 1. By striking from lines eight (8) and nine (9) the words "tax
4 commission" and inserting in lieu thereof the word "assessor".

5 2. By striking from line nine (9) the word "its" and in-
6 serting in lieu thereof the word "his".
7 3. By striking from line ten (10) the word "its" and in-
8 serting in lieu thereof the word "his".
9 4. By striking from line eleven (11) the words "tax com-
10 mission at its regular annual session" and inserting in lieu
11 thereof the word "assessor".

1 Sec. 114. Section four hundred forty-four point twenty-two
2 (444.22), Code 1962, is hereby amended by striking from line two
3 (2) the words "tax commission" and inserting in lieu thereof the
4 word "assessor".

1 Sec. 115. Section four hundred forty-four point twenty-three
2 (444.23), Code 1962, is hereby amended by striking from line
3 two (2) the words "tax commission" and inserting in lieu thereof
4 the word "assessor".

1 Sec. 116. Section four hundred twenty-one point twenty
2 (421.20), Code 1962, is hereby amended by striking from lines
3 six (6), seven (7) and eight (8) the words "or to require any
4 board of equalization or any other officer or person to perform
5 any duty required by this chapter".

1 Sec. 117. Section four hundred twenty point two hundred four
2 (420.204), Code 1962, is hereby amended by striking all after the
3 word "be" commencing in line eight (8), and inserting in lieu
4 thereof the words "the same as provided in section four hundred
5 forty-one point twenty-one (441.21) and section four hundred
6 forty-two point seventeen (422.17) of the Code."

Strike #115 3/27 per Dec 11

1 Sec. 118. Section four hundred thirty-four point fifteen
2 (434.15), Code 1962, is hereby amended by striking from lines six
3 (6), seven (7), and eight (8) the words "by taking sixty percent

4 of the actual value so ascertained" and inserting in lieu thereof
5 the words "as provided in section four hundred forty-one point
6 twenty-one (441.21) of the Code."

1 Sec. 119. Section four hundred thirty-five point seven
2 (435.7), Code 1962, is hereby amended by striking from line
3 twenty-five (25) the words "sixty percent of".

strike Sec. 119 3/27 See sec. 11

1 Sec. 120. Section four hundred thirty-eight point thirteen
2 (438.13), Code 1962, is hereby amended by striking from lines six
3 (6) and seven (7) the words "by taking sixty percent of the
4 actual value so ascertained,".

strike Sec. 120 3/27 See Sec 11

EXPLANATION OF HOUSE FILE 172

The purpose of this bill is to assure equal valuation for assessment throughout the state, and to protect the individual taxpayer.

This bill removes all assessing authority from the state tax commission and sets up an independent state assessor appointed by the governor with the consent of two-thirds of the Senate and shall be replaced by the governor only with the approval of two-thirds of the Senate or the office may be vacated by two-thirds of the Senate on its own initiative. Appointment of our administrative officers to long fixed terms is inconsistent and repugnant to our democratic process. Our people elect our state officials for a period of two years. Yet we appoint administrative officers for long terms with virtually autonomous powers with no control over them and without practical power of removal.

It gives the state assessor authority and control over the local assessors, and the power of equalization of assessments.

It protects the individual taxpayer with rights of appeal which do not exist under the present law. It creates an independent board of review to act as a judiciary, particularly over the actions of a state assessor.

It defines the assessment laws more clearly and definitely so as take away the uninties under the present law.

The state tax commission was created in 1935, chapter 174, Forty-eighth General Assembly. The present law directing the state tax commission as a board of review, sections 441.46 and 441.47, Code 1962, has been in effect all during this time. Yet for a few minor exceptions, the commission has failed to effect such equalization among and between counties. (This does not apply to utilities which are assessed directly by the commission.)

Equal valuations between counties was immaterial as long as local taxing districts depended entirely upon their own assessments and tax levies within counties. But now with overlapping school taxing districts, and state aid allocated on the basis of local property values, equal valuations are absolutely essential to fairness and equities among taxpayers and taxing districts.

Appeals to the state tax commission and to the courts have failed to force the state tax commission to perform its legal functions in this area. It has even failed to adopt uniform rules and regulations as provided by law. It is therefore imperative that the law be amended to effect the purposes and intent of the law.

Uniformity of assessments is assured by this bill by giving the state assessor authority and control over the local assessors. It does not change the local assessing law otherwise. At present, local assessors use their own formulas for assessments, and in some instances defy the state tax commission in its directives. Many local assessors are inexperienced and need and want help. Such assistance can be provided under this bill, and equal assessments can be forced if necessary.

Under the present law, the individual taxpayer is entirely at the mercy of the assessing authorities. While provision is made for appeal to the courts, it is of very little protection and unduly expensive. The local assessor can defy the taxpayer to prove that he has been unjustly assessed. It is almost impossible for the taxpayer to prove his case.

This bill places the burden on the assessor who is in possession of all the facts on which to base and justify his assessments. It also provides for more appeal rights, not only to protect the individual taxpayer, but also the taxpayers as a whole.

Under the present law, the state tax commission constitutes the state board of

review. In other words, it makes the rules, it administers them, and it sits as a judiciary to pass on them. This bill creates an independent board of review, serving part time only, to hear appeals, particularly the actions of the state assessor. It also provides for appeals to the courts from the appeal board. Thus the individual taxpayer and local taxing bodies are given protection from arbitrary or inequitable assessments.

This bill also defines the taxable values and other provisions of the law more clearly.

Passage of this act will greatly improve our assessment and taxation system, and assure equalization of valuations which is imperative before granting further school aid and effecting property tax relief on an equalization basis.

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1 Amend House File 172, Section 10, lines twenty-nine
2 (29) and thirty (30) by striking the words: "or for any
3 other reason".

Filed
February 7, 1963. Withdrawn 3/14 SOKOL of Osceola.

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1 Amend House File 172 as follows:
2 By striking from Section ten (10), line seven (7),
3 the words "over boards of supervisors,". adopted 3/14

Filed
February 11, 1963. MUELLER of Worth.

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1 Amend House File 172 as follows:
2 1. Amend House File 172 section eleven (11) line seven (7)
3 thereof by striking the word "market" and inserting in lieu
4 thereof the word "actual".
5 2. Amend House File 172 section twelve (12) by striking from
6 lines three (3) and four (4) the words "No more than one (1)
7 of whom shall be from any congressional district.
8 3. Amend House File 172 section twelve (12) by striking therefrom
9 all after the period (.) in line six (6) thereof and inserting
10 in lieu thereof the following: "The members of said board shall
11 have qualifications comparable to the state assessors as provided
12 by the act and shall be appointed as follows: term ending July 1,
13 1965—appointed by the chief justice of the supreme court; term
14 ending July 1, 1967—appointed by the governor; term expiring
15 July 1, 1969—selected by majority vote of the senate sitting in
16 executive session. If a vacancy occurs in the term of the board
17 selected by the senate when the general assembly is not in
18 regular session, the governor shall appoint a person to fill the
19 vacancy until selected by the senate as provided herein. If other
20 vacancies occur, such vacancies shall be filled by appointment by
21 the authority which appointed the member who has vacated. The
22 members shall select their own chairman.
23 4. Amend House File 172 section ninety-eight (98) by striking
24 all of such section and inserting in lieu thereof the following:
25 "section ninety-eight (98) section four hundred forty-one point
26 twenty-one (441.21), Code 1962, is hereby amended by striking
27 from line four (4) thereof the word "sixty" and inserting in
28 lieu thereof the hyphenated word and the figure "twenty-five
29 (25)". Section four hundred forty-one point one (441.21) is
30 further amended by striking from line nine (9) thereof the
31 words "one and two thirds" and inserting in lieu thereof the
32 words and figure "four (4)".
33 5. Amend House File 172 by striking all of section one hundred
34 three (103).

Filed
February 27, 1963. Withdrawn 3/27 SWISHER of Johnson.

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1 House File 172 is amended by inserting in the title after
2 the word "Act" the following:
3 "relating to the assessment and review of property for taxa-
4 tion and for this purpose".

Filed
February 14, 1963. adopted 3/27 HOUGEN of Black Hawk.

Amend House File 172 as follows:

1. Amend section five (5) by striking the word "term" in line five (5) and inserting in lieu thereof the word "office".

2. Amend section seven (7) by striking the words "not to exceed three (3)" in lines one (1) and two (2).

3. Amend section ten (10) by striking the word "assessments" in line one (1) and inserting in lieu thereof the words "assessed valuations".

4. Amend section ten (10), subsection one (1) by striking all of subsection one (1) and inserting in lieu thereof the following:

"To have and exercise general supervision and complete control and authority over all assessed valuations of real and personal property subject to taxation or as otherwise provided by law, conference boards, local boards of review, county and city assessors and all other officers or boards of assessment in performance of their official duties, in all matters relating to assessed valuations, any other provisions of law to the contrary notwithstanding including chapter four hundred forty-one (441) of the Code."

5. Amend section ten (10), subsection three (3), by placing a semicolon after the word "assessments" in line twenty (20) and by striking the words "or for any other reason" in lines twenty-nine (29) and thirty (30).

6. Amend section ten (10), subsection three (3), line thirty-four (34) by striking the last sentence and inserting in lieu thereof the following:

"After completion of the assessments for that year, the state assessor shall reinstate the assessor who has been suspended, or he may recommend to the conference board that said assessor shall be removed and replaced. The state assessor may also request or direct the local conference board to remove and replace any assessor who fails or refuses to perform his duties or who becomes incompetent to perform his duties, and may resort to a writ of mandamus in the local district court for this purpose."

7. Amend section ten (10), subsection five (5) by striking the words "shall furnish to the county auditor of each county such prescribed forms of assessment and other forms to properly list and assess all property subject to taxation in each county" in lines forty-eight (48), forty-nine (49), fifty (50) and fifty-one (51) and inserting in lieu thereof "prescribe the forms to be used by the auditor in listing property subject to taxation and forms to be used by the assessor in assessing property in each county".

8. Amend section ten (10), subsection seven (7) by striking ", whether such information is in regard to taxable property or otherwise" in lines seventy-four (74) and seventy-five (75) and by adding the word "calendar" after the word "preceding" in line eighty-nine (89).

9. Amend section ten (10), subsection eleven (11) by striking the words "to make" in line one hundred twenty-two (122) and inserting in lieu thereof the word "reconsider" and by striking the words "as to taxes levied" in line one hundred forty-nine (149).

10. Amend section ten (10) by adding a new subsection as follows:

"Upon request by the local conference board or local assessor, the state assessor shall assist in the selection or training, or both, of the local assessor or deputy assessors."

11. Amend section eleven (11), line one (1) by striking the words "September 1" and inserting in lieu thereof "July 15th".

12. Amend section fourteen (14) by adding a new paragraph in the beginning thereof as follows:

"The state board of review shall meet on the third (3rd) Monday of July of each year. Its primary function shall be to assure equalization of assessed valuations of each kind and class of property in the several taxing districts throughout the state. It shall review the equalization of valuations of property as determined by section ten (10), subsection two (2), and shall issue any orders necessary to assure equalization as herein provided. If it finds that assessed valuations are not equal, it shall add to or deduct from the valuation of each kind or class of property such percentage in each case in any or all taxing districts in the state which will attain equalization of valuations."

13. Section fourteen (14) is further amended by striking the word "It" at the beginning of line one (1), and inserting in lieu thereof the following: "In addition thereto, it".

14. Amend section fourteen (14), subsection three (3) by striking the words "taxpayers thereof" in line nineteen (19) and inserting in lieu thereof the word "property".

15. Amend section fourteen (14), subsection nine (9) by adding before the word "and" in line fifty-three (53) the following: "and provide a certified copy to all parties of interest".

16. Amend section fourteen (14), subsection eleven (11) by inserting preceding the comma in line sixty-two (62) the words "within thirty (30) days".

17. Amend section ninety-six (96) by striking all of subsection one (1) and renumbering the subsections thereafter.

18. Amend section ninety-eight (98) by adding thereto the following paragraph:

"For the purpose of computing the debt limitations for municipalities, political subdivisions and school districts as provided in section four hundred seven point one (407.1) and four hundred seven point two (407.2) of the Code, the term "actual value" as used in said section shall mean the amount equal to one and two-thirds (1⅔) times the assessed valuation as provided by section eleven (11) of this Act."

19. Amend section ninety-eight (98) by adding a new paragraph as follows:

"Actual value" as used in other sections of the Code shall mean the valuation as determined by this section."

20. Amend House File 172 by adding a new section as follows:

"In the event any provision of this Act is in conflict with other sections of the Code, the provisions of this Act shall prevail."

Filed February 25, 1963.

COMMITTEE ON TAX REVISION, WASHBURN STEELE, *Ranking Member*.

Amend House File 172 as follows:

1. Amend section three (3) by striking all of section three (3) and adding the following:

"The person appointed as state assessor shall possess technical appraisal knowledge of property values, and shall have had at least five years experience in appraising or assessing or dealing with real estate values."

2. Amend section four (4), line six (6) by striking all after the comma in line six (6), and adding the following:

"and section four hundred forty-one point fifty-three (441.53) of the Code shall apply to the state assessor and employees of his office."

3. Amend section seven (7) by adding at the end thereof the following:

"All deputy and assistant assessors shall serve at the pleasure of the state assessor."

4. Amend section nine (9) by adding at the end of the first paragraph at line three (3) the following: "Such employees shall be subject to subsections two (2), three (3), and six b (6b) of section eight point five (8.5) of the Code."

5. Amend section ten (10), subsection five (5), line forty-eight (48) by striking the word "November" and inserting in lieu thereof the word "July".

6. Amend section ninety-eight (98), line six (6) by adding a new sentence after the word "item." as follows:

"Market value is defined as the reasonable exchange in the current year between a willing buyer and a willing seller, each being familiar with all the facts relating to the particular property."

7. Further amend section ninety-eight (98) by adding in line ten (10) after the last comma, the following: "industrial conditions, cost, depreciation and replacement value, the amount of insurance carried,".

Filed February 27
Adopted March 14, 1963.

PETERSEN of Dallas.
HOUGEN of Black Hawk.

HOUSE FILE 172

1 Amend House File 172 as follows:
2 1. By striking all of sections one (1) through ninety-
3 seven (97) and all of sections ninety-nine (99) through
4 one hundred seventeen (117).
5 2. Amend section ninety-eight (98) by striking from line
6 eighteen (18) the word "assessor" and inserting in lieu
7 thereof the words "tax commission".
8 Further amend section ninety-eight (98) by striking from
9 line twenty-three (23) the words "as provided in section
10 eleven (11) of this Act." and inserting in lieu thereof the
11 words "at twenty-five (25) per cent of said value."
12 3. Amend section one hundred nineteen (119) by striking the
13 period in line three (3) and adding thereto the following:
14 "and inserting in lieu thereof the words 'twenty-five per cent
15 of'."
16 4. Further amend House File 172 by renumbering the remaining
17 sections.
18 5. Amend the title to House File 172 by striking all after the
19 word "Act" and inserting in lieu thereof the words "relating to
20 the assessment of property for tax purposes."

Filed, offered, and ruled not germane
March 27, 1963.

NELSON of Winnebago.

HOUSE FILE 172

1 Amend House File 172 as follows:
2 1. Amend the Hagedorn amendment filed March 21, 1963 by
3 striking lines two (2) and three (3) and the figure twenty-
4 seven (27) in line four (4).
5 2. Further amend by adding in line five (5), and the words
6 "assessor may also" in line thirty-eight (38).

Filed and adopted
March 27, 1963.

HAGEDORN of Clay.

Reconsider 0.F. 3/28
ayes 74
Nays 16

HOUSE FILE 172

1 Amend House File 172 by striking all of sections 11, 118,
2 119 and 120.
3 Further amend by renumbering the remaining sections.

Filed and adopted Reconsider Vote
March 27, 1963. 3/27

WORTHINGTON of Decatur.

HOUSE FILE 172

1 Amend House File 172 as follows:
2 Amend section eleven (11) by striking all of said
3 section and inserting in lieu thereof the following:
4 "The state assessor shall by not later than September 1,
5 1963, and by September 1 in every fourth (4th) year thereafter,
6 issue a directive to all county and city assessors in the
7 state as to the rate of percentage of valuation the state
8 assessor has determined shall be the standard in the
9 valuing and assessing of all taxable property in the next
10 regular real estate assessment year fixed in section four
11 hundred twenty-eight point four (428.4) of the Code, which
12 rate shall be uniform for various classes of property for
13 and in all taxing districts throughout the state as
14 determined by section four hundred forty-one point twenty-
15 one (441.21) of the Code."

Filed and adopted
March 28, 1963.

VERMEER of Marion.

HOUSE FILE 172

1 Amend section 98, line fifteen (15), by inserting after
2 the comma the word "Obsolescence".

Filed, offered and pending adopted 4/22
March 28, 1963.

MOWRY of Marshall.

HOUSE FILE 172

1 Amend House File 172, section ten (10), subsection five (5),
2 line forty-six (46), by striking the word "all" and inserting
3 in lieu thereof the word "the".

Filed
March 11, 1963. adopted 3/14 HAGEDORN of Clay.

HOUSE FILE 172

1 Amend House File 172 as follows:
2 Amend the committee amendment filed February 25 to
3 House File 172 by striking the period at the end of division
4 eighteen (18) and adding thereto the words "and shall be
5 so listed on the tax list as provided in section four
6 hundred forty-three point two (443.2) of the Code as actual
7 value."

Filed and adopted
March 14, 1963. KNOWLES of Scott.

HOUSE FILE 172

1 Amend House File 172 as follows:
2 Amend section five (5) by adding a new paragraph as
3 follows:
4 "The state assessor shall also be subject to removal as
5 provided in chapter sixty-six (66) of the Code. In addition
6 thereto, upon request of the governor or of the board of
7 review, the chief justice of the supreme court shall appoint a
8 district court judge, the president of the senate and the
9 speaker of the house shall each appoint one (1) person, which
10 three (3) appointees shall constitute a committee to hear
11 complaints made by the governor or the review board, and if
12 said committee by two-thirds (⅔) vote finds that the
13 assessor should be removed, they shall so vacate the office.
14 Grounds for removal shall be those provided for by chapter
15 sixty-six (66) of the Code, and in addition, failure of the
16 state assessor to perform any of the duties enumerated in
17 this Act."

Filed
March 18, 1963. adopted 3/27 HOUGEN of Black Hawk.

HOUSE FILE 172

1 Amend House File 172 as follows:
2 Amend House File 172, section ten (10), subsection three (3),
3 by striking the words "assessor may" in line twenty-seven
4 (27). Strike all of lines twenty-eight (28) through thirty-
5 seven (37).
6 Further amend House File 172, section ten (10), subsection
7 three (3), by adding thereto the following after the period
8 in line forty-two (42): "When a writ of mandamus is filed
9 the local assessor shall be temporarily suspended until the
10 local district court has rendered its decision. During the
11 time of suspension the state assessor shall provide whatever
12 personnel is essential to perform such duties and functions,
13 and the costs thereof shall be paid by the local taxing and
14 assessment district."

Filed
March 21, 1963. adopted as amended 3/27 HAGEDORN of Clay.

HOUSE FILE 172

1 Amend House File 172 as follows:
2 1. Add the following new section after section 120:
3 "Sec. 121. The Iowa state association of assessors
4 or its successor shall annually elect an advisory committee
5 on assessment matters, consisting of eight (8) county
6 assessors or city assessors. The members of the advisory
7 committee shall serve for terms of one (1) year or until
8 their successors are elected and qualify. The state
9 association of assessors shall provide for filling
10 vacancies. So long as the state association of assessors
11 shall be organized with eight (8) geographical districts,
12 there shall be one (1) member of the advisory committee
13 from each such district. The state assessor shall
14 confer with the advisory committee at regular intervals,
15 and the advisory committee shall advise the state
16 assessor, with respect to subject matter of this Act
17 and rules and regulations hereunder."

Filed
March 26, 1963. adopted 3/27 STANLEY of Muscatine.
DIETZ of Scott.