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LOCAL GOVERNMENT

SENATE FILE 2106

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Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act allowing counties to jointly employ a county assessor.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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LOCAL GOVERNMENT

Sf 2106

TLSB 5679SS 81

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1 Section 1. Section 441.1, Code 2005, is amended to read as
2 follows:

3 441.1 OFFICE OF ASSESSOR CREATED.

4 ~~In~~ Except as otherwise provided in section 441.16A, in
5 every county in the state of Iowa the office of assessor is
6 hereby created. A city having a population of ten thousand or
7 more, according to the latest federal census, may by ordinance
8 provide for the selection of a city assessor and for the
9 assessment of property in the city under the provisions of
10 this chapter. A city desiring to provide for assessment under
11 the provisions of this chapter shall, not less than sixty days
12 before the expiration of the term of the assessor in office,
13 notify the taxing bodies affected and proceed to establish a
14 conference board, examining board, and board of review and
15 select an assessor, all as provided in this chapter. A city
16 desiring to abolish the office of city assessor shall repeal
17 the ordinance establishing the office of city assessor, notify
18 the county conference board and the affected taxing districts,
19 provide for the transfer of appropriate records and other
20 matters, and provide for the abolition of the respective
21 boards and the termination of the terms of office of the
22 assessor and members of the respective boards. The abolition
23 of the city assessor's office shall take effect on July 1
24 following notification of the abolition unless otherwise
25 agreed to by the affected conference boards. If notification
26 of the proposed abolition is made after January 1, sufficient
27 funds shall be transferred from the city assessor's budget to
28 fund the additional responsibilities transferred to the county
29 assessor for the next fiscal year.

30 Sec. 2. NEW SECTION. 441.16A COUNTIES JOINING IN
31 EMPLOYMENT OF MULTICOUNTY ASSESSOR.

32 The conference boards of two or more adjacent counties may
33 enter into an agreement to jointly employ a county assessor.
34 Such agreement shall be written and entered in their
35 respective minutes and a copy of the agreement transmitted to

1 the conference board of each county that is a party to the
2 agreement. The written agreement shall provide for the manner
3 of allocation of the budget of the assessor's office. The
4 provisions of chapter 28E shall be applicable to this section,
5 except that such agreement shall not be applicable for a
6 period of less than six years beginning from the date the
7 multicounty assessor is appointed by a conference board.

8 A multicounty conference board shall be established with
9 representation as provided for in section 441.2 from each
10 county that is a party to the agreement. The multicounty
11 conference board shall appoint one examining board.

12 The term of the multicounty assessor shall begin on July 1
13 following the date of the agreement and the terms of the
14 incumbent assessor in each county that is a party to the
15 agreement shall expire on that date, notwithstanding the term
16 specified in section 441.8.

17 Sec. 3. Section 441.47, Code 2005, is amended to read as
18 follows:

19 441.47 ADJUSTED VALUATIONS.

20 1. The director of revenue on or about August 15, 1977,
21 and every two years thereafter shall order the equalization of
22 the levels of assessment of each class of property in the
23 several assessing jurisdictions by adding to or deducting from
24 the valuation of each class of property such percentage in
25 each case as may be necessary to bring the same to its taxable
26 value as fixed in this chapter and chapters 427 to 443. The
27 director shall adjust to actual value the valuation of any
28 class of property as set out in the abstract of assessment
29 when the valuation is at least five percent above or below
30 actual value as determined by the director.

31 2. For purposes of such value adjustments and before such
32 equalization the director shall adopt, in the manner
33 prescribed by chapter 17A, such rules as may be necessary to
34 determine the level of assessment for each class of property
35 in each county. The rules shall cover all of the following:

1 (1) a. The proposed use of the assessment-sales ratio
2 study set out in section 421.17, subsection 6~~7~~.

3 (2) b. ~~the~~ The proposed use of any statewide income
4 capitalization studies~~7~~.

5 (3) c. ~~the~~ The proposed use of other methods that would
6 assist the director in arriving at the accurate level of
7 assessment of each class of property in each assessing
8 jurisdiction.

9 3. Each county for which a multicounty assessor is
10 appointed pursuant to section 441.16A is considered a separate
11 assessing jurisdiction for purposes of this section.

12 Sec. 4. Section 441.54, Code 2005, is amended to read as
13 follows:

14 441.54 CONSTRUCTION.

15 Whenever in the laws of this state, the words "assessor" or
16 "assessors" appear, singly or in combination with other words,
17 they shall be deemed to mean and refer to the multicounty,
18 county, or city assessor, as the case may be.

19 EXPLANATION

20 This bill allows for counties to jointly employ an
21 assessor.

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