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SENATE FILE 2382
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SF 2106)

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

A BILL FOR

1 An Act allowing certain assessing jurisdictions to jointly employ
2 an assessor.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 2382

1 Section 1. Section 441.6, Code Supplement 2005, is amended
2 to read as follows:

3 441.6 APPOINTMENT OF ASSESSOR.

4 1. a. When a vacancy occurs in the office of city or
5 county assessor, the examining board shall, within seven days
6 of the occurrence of the vacancy, request the director of
7 revenue to forward a register containing the names of all
8 individuals eligible for appointment as assessor. The
9 examining board may, at its own expense, conduct a further
10 examination, either written or oral, of any person whose name
11 appears on the register, and shall make written report of the
12 examination and submit the report together with the names of
13 those individuals certified by the director of revenue to the
14 conference board within fifteen days after the receipt of the
15 register from the director of revenue.

16 b. Upon receipt of the report of the examining board, the
17 chairperson of the conference board shall by written notice
18 call a meeting of the conference board to appoint an assessor.
19 The meeting shall be held not later than seven days after the
20 receipt of the report of the examining board by the conference
21 board. At the meeting, the conference board shall appoint an
22 assessor from the register of eligible candidates. However,
23 if a special examination has not been conducted previously for
24 the same vacancy, the conference board may request the
25 director of revenue to hold a special examination pursuant to
26 section 441.7. The chairperson of the conference board shall
27 give written notice to the director of revenue of the
28 appointment and its effective date within ten days of the
29 decision of the board.

30 2. In lieu of subsection 1, a vacancy in the office of
31 assessor occurring during an unexpired term may be filled by
32 appointment by the conference board of an assessor currently
33 servng in another assessing jurisdiction if the conference
34 boards of both assessing jurisdictions agree to jointly employ
35 an assessor. The appointment to fill the vacancy shall be for

1 the length of the unexpired term. The chairperson of the
2 conference board of the assessing jurisdiction where the
3 vacancy has occurred shall give written notice to the director
4 of revenue of the agreement to jointly employ an assessor for
5 the remainder of the unexpired term within ten days of the
6 date of the appointment. If the conference boards jointly
7 employing an assessor under this subsection wish to continue
8 joint employment of an assessor beyond completion of the
9 unexpired term, they must do so pursuant to section 441.16A.

10 Sec. 2. Section 441.8, unnumbered paragraphs 9 and 10,
11 Code Supplement 2005, are amended to read as follows:

12 If the incumbent assessor is not reappointed as above
13 provided, then not less than sixty days before the expiration
14 of the term of said assessor, a new assessor shall be selected
15 as provided in section 441.6, subsection 1, or section
16 441.16A.

17 In the event of the removal, resignation, death, or removal
18 from the county of the said assessor, the conference board
19 shall proceed to fill the vacancy by appointing an assessor to
20 serve the unexpired term in the manner provided in section
21 441.6, subsection 1 or 2. Until the vacancy is filled, the
22 chief deputy shall act as assessor, and in the event there be
23 no deputy, in the case of counties the auditor shall act as
24 assessor and in the case of cities having an assessor the city
25 clerk shall act as assessor.

26 Sec. 3. NEW SECTION. 441.16A COUNTIES JOINING IN
27 EMPLOYMENT OF MULTICOUNTY ASSESSOR.

28 The conference boards of two or more adjacent counties may
29 enter into an agreement pursuant to chapter 28E to jointly
30 employ a county assessor for one or more terms of office.
31 Such agreement shall be written and entered in their
32 respective minutes and a copy of the agreement transmitted to
33 the conference board of each county that is a party to the
34 agreement and to the director of revenue. The duration of the
35 agreement shall not be for a period of less than six years

1 beginning from the date the multicounty assessor is appointed
2 by joint action of the conference boards. The incumbent
3 assessor of each county that is a party to the agreement shall
4 be allowed to complete the current term of office and the
5 multicounty assessor shall be appointed for the succeeding
6 term.

7 The agreement shall provide that the conference board of
8 each county that is a party to the agreement shall meet
9 jointly on matters pertaining to appointment, retention, or
10 compensation of the assessor, or on other personnel matters
11 relating to the assessor. When meeting jointly, the co-
12 chairpersons of the conference boards shall be the chairperson
13 of each board of supervisors represented on each conference
14 board. When voting on matters at a joint meeting, section
15 441.2 applies except that no action shall be valid except by
16 the vote of not less than four out of the six units.

17 Sec. 4. 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:

