

HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	Senate File 384	House Committee:	PASSED January 19 (16-4)
Committee:	Local Government	House Floor:	
Floor Manager:	Rep. Westrich	Senate Floor:	PASSED March 2021 (47-0)
Date:	March 22, 2022	Governor:	
Staff:	Jason Covey (1-3626)		

Shared County Assessors

- Allows counties to enter into a 28E agreement to share a county assessor, chief deputy assessor and assistants.
- The counties will share the cost of the assessor, with one county paying the total costs and the other county(s) reimbursing the paying county.
- The shared assessor is appointed in each county and has the same powers, duties, and restrictions in each county in accordance to the law.

Section by Section Analysis

Section 1 – Office of assessor created (Iowa Code 441.1)

Adds that the conference boards of two or more counties may enter into a 28E agreement to share the services of an assessor, chief deputy assessor, and professional and clerical assistants. The assessor shall be appointed in every county the assessor would serve.

The written agreement between the counties shall provide the cost and allocation of the shared assessor and staff for inclusion into each county’s budget. One county board shall pay the assessor with the other county(s) reimbursing that county. The agreement shall also provide measures for abolishing the agreement and how to resolve tie votes.

The shared assessor shall have all the same powers, duties, and restrictions as a county assessor.

Amendment Analysis

H-1376 by Bloomingdale

Amends the bill so that only the County Assessor is shared. Strikes deputies and support staff from the bill.

H-1383 by Thede

Restricts the deputy assessor and professional/clerical staff in an assessor’s office to assist in the shared county assessor’s duties in another county.

H-1382 by Thede

Requires the Director of Revenue to adopt rules to administer the process for sharing a county assessor.