



Conference Board Guidelines

This manual is intended to give guidance.

Please see Pages 13-14 for specific Iowa Code sections

Revised by the Public Relations Committee 2019
Iowa State Association of Assessors

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Introduction

The conference board serves as the governing board for the office of the assessor. The conference board has the responsibility of appointing members of the examining board, members of the board of review, and the assessor. The conference board shall annually review, propose changes if necessary, and adopt the assessor's budget. The conference board approves the position of deputy assessor, the number of deputy assessors and reappointment of the assessor. The conference board shall have power to employ appraisers and other technical help to assist in the valuation of property. It is important that the members are knowledgeable of their responsibilities outlined in chapter 441 of the Code of Iowa. This guide was created to give the conference board membership an overview of those responsibilities.

Conference Board Membership

In each county and each city having an assessor, there shall be a conference board. County and city boards shall consist of three units.

County Conference Board

The county conference board shall consist of the mayors of all incorporated cities whose property is assessed by the county assessor, one representative from the board of directors of each high school district who is a resident of the county, and members of the county board of supervisors. Each school district shall, at their organizational meeting, appoint a director to serve a one-year term on the conference board. Each high school district within the county, regardless if they have a school located in the county, is entitled to a member on the county conference board. Again, that member must be a resident of the county. The clerk of the conference board shall be notified of the appointee. There are no provisions in the Code of Iowa for alternates or substitutes to serve for members of the conference board except the mayor pro-tem may serve in the absence of the mayor. A mayor pro-tem must be a council member who was previously designated. The chairperson of the county board of supervisors shall act as the chairperson of the county conference board and the county assessor as clerk.

City Conference Board

The city conference board consists of the members of the city council, the county board of supervisors, and the entire board of directors of school districts having property located within the city. The mayor shall act as chairperson of the city conference board and the city assessor as clerk.

Voting

In any action taken by the county conference board, the mayors of all incorporated cities whose property is assessed by the county assessor shall constitute one voting unit, the designated school board representatives shall constitute one voting unit, and the county board of supervisors shall constitute one voting unit, each unit having a single vote.

In any action taken by the city conference board, the members of the city board of education constitute one voting unit, the members of the city council shall constitute one voting unit, and the county board of supervisors shall constitute one voting unit, each unit having a single vote.

No action shall be valid except by the vote of not less than two out of the three units. At least two members of each voting unit must be present in order for the unit to cast a vote. The majority vote of the members present of each unit shall determine the vote of the unit. Votes should be counted individually on roll call or by show of hands, or some similar method, so as to clearly indicate and make public the vote of each individual member on each question and with votes shown in the minutes. In the event a tie vote of one unit and the other two units have opposite votes, the result would be deadlock. Should this be a matter that was imperative for a decision to be made, another vote should be taken. Should the result remain deadlocked, the chairperson would call another meeting and efforts should be made to have all conference board members attend the meeting. Again, if a member of a conference board is absent from a meeting, the member's vote may not be cast by another person, except that a mayor pro-tem may vote for the mayor when the mayor is absent from or unable to perform official duties.

Membership of the Examining Board

In establishing an examining board, each voting unit of the conference board independently appoints one person, who is a resident of the jurisdiction, to contact some or all persons on the list of eligible candidates from the Department of Revenue for the position of assessor. The examining board may interview and administer further examinations to the candidates. The examining board may, but is not required to, submit a recommendation to the conference board. Members of the examining board shall serve without compensation. The terms of each examining board member shall be for six years. A member of the examining board may be removed by the appointing unit after specific charges have been filed. If the discharged member so requests, the conference board is required to hold a public hearing on the dismissal.

Membership of the Board of Review

The conference board appoints a board of review to act on assessment appeals and review assessments within the jurisdiction. At the discretion of the conference board, the board of review may consist of three or five members. In jurisdictions where there is a city with a population of 125,000 or more, the board of review may consist of 10 members.

As nearly as possible, the board shall include one licensed real estate broker and one registered architect or person with experience in the building and construction field. In the case of a county, at least one member of the board of review shall be a farmer. Not more than two members of the board of review shall be of the same profession or occupation and members must be residents of the jurisdiction. In determining eligibility for membership on a board of review, a retired person shall not be considered to be employed in the occupation he or she pursued prior to retirement, unless that person remains in reasonable contact with his or her former occupation, including some participation in matters associated with that occupation.

The terms of the board of review members shall be for six years and shall be staggered. A conference board may decrease the board of review's membership from five to three members by not filling two positions as they become vacant. To increase the membership from three to five members, the conference board needs only to appoint two additional members. When increasing or decreasing the membership, the conference board must ensure the existence of staggered terms for board of review members. A ten-member board of review may be increased up to a maximum of fourteen members if necessary, to resolve the protests in a timely manner.

City Board of Review

A city council of a city having a population of 75,000 or more which is a member of a county conference board may provide, by ordinance, for a city board of review to hear appeals of property assessments by residents of that city. The members of the city board of review shall be appointed by the city council. The city shall pay the expenses incurred by the city board of review. However, if the city has a population of more than 125,000, the expenses incurred by the city board of review shall be paid by the county. If a city having a population of more than 125,000 abolishes its office of city assessor, the city may provide, by ordinance, for a city board of review or request the county conference board to appoint a ten-member county board of review. The initial ten-member county board of review shall consist of the members of the

city board of review and the county board of review who are serving unexpired terms of office. The members of the initial ten-member county board of review may continue to serve their unexpired terms of office and are eligible for reappointment for a six-year term.

Board of review members may be removed by the conference board for cause, although the conference board must hold a public hearing if requested by the dismissed member.

Gender Balance of Appointed Boards

Since both the examining board and the board of review are appointed boards, they shall be gender balanced. In complying with section 69.16A of the Code of Iowa, no person shall be appointed to any board if that appointment or reappointment would cause the number of the members of the board of one gender to be greater than one-half the membership of the board or plus one if the board has an odd number of members. A good faith effort must be made for a period of three months to appoint a qualified person to fill a vacancy on a board. Fair and unbiased methods should be used to select the best qualified applicants. This requirement shall not prohibit an individual whose term expires prior to January 1, 2012, from being reappointed even though the reappointment continues an inequity in gender balance.

Appointment of Assessor

The appointment of the assessor is a more complex process than is the appointment of the members of the examining board or board of review. Within seven days of a vacancy in the office of a city or county assessor, the examining board must request a register from the Director of Revenue containing the names, in alphabetical order, of all individuals eligible for appointment as assessor. Only those persons who have passed an assessor examination administered by the Department of Revenue can be considered for appointment. The test scores of individuals on the register shall be given to a city or county conference board upon request. At its own expense, the examining board may interview candidates and administer further examinations in preparation of making a written report to the conference board. The examining board shall then submit a written report of the examination to the conference board within fifteen days after the receipt of the register from the director of revenue.

Persons whose names appear on the register of eligible candidates have been granted either regular or temporary certification by the Director of Revenue. Persons holding regular certification have passed the exam and possess at least two years of appraisal-related experience. Persons with regular certification may receive an appointment as assessor

without any further action necessary. If the conference board appoints a person holding a temporary certificate, that person must satisfactorily complete a course of study prescribed and administered by the Director of Revenue. A person with a temporary certificate has passed the written examination, but is lacking in two years of appraisal related experience. If the course of study is not satisfactorily completed within eighteen months of the appointment, the person's temporary certification is revoked, the appropriate conference board is notified, and the conference board must select a new assessor. In any event, the conference board must reimburse the Department of Revenue for all expenses incurred in such an assessor's training program.

Within seven days of receiving the examining board's report, the chairperson of the conference board by written notice shall call a meeting of the conference board to appoint an assessor. The conference board shall appoint an assessor from the register of eligible candidates. The chairperson of the conference board shall give written notice to the Director of Revenue of the appointment and its effective date within ten days of the decision of the board.

Special Examination

If the conference board fails to appoint an assessor from the list of individuals on the register, the conference board shall request permission from the Director of Revenue to hold a special assessor's examination in the particular city or county in which the vacancy has occurred. Permission may be granted by the Director of Revenue after consideration of factors such as the availability of candidates in that particular city or county. The Director of Revenue shall conduct no more than one special examination for each vacancy in an assessing jurisdiction. The examining board shall give notice of holding the examination for assessor by posting a written notice in a conspicuous place in the county courthouse in the case of county assessors, or in the city hall in the case of city assessors, stating that at a specified date, an examination for the position of assessor will be held at a specified place. Similar notice shall be given at the same time by one publication of the notice in three newspapers of general circulation in the case of a county assessor, or in case there are not three such newspapers in a county, then in newspapers which are available, or in one newspaper of general circulation in the city in the case of city assessor. The conference board of the city or county in which a special examination is held shall reimburse the Department of Revenue for all expenses incurred in the administration of the examination, to be paid for by the respective city or county assessment expense fund. Following the administration of this special assessor examination,

the Director of Revenue shall certify to the examining board a new list of candidates eligible to be appointed as assessor and the examining board and conference board shall proceed in accordance with the provisions of 441.6 Code of Iowa.

Reappointment of Incumbent Assessor

The term of office of an assessor appointed shall be for six years. Appointments for each succeeding term shall be made in the same manner as the original appointment except that not less than ninety days before the expiration of the term of the assessor the conference board shall hold a meeting to determine whether or not it desires to reappoint the incumbent assessor to a new term. The conference board may reappoint the incumbent only if he or she has successfully completed a continuing education program prescribed by the Director of Revenue. Upon receiving credit equal to one hundred fifty hours of classroom instruction during the assessor's current term of office of which at least ninety of the one hundred fifty hours are from courses requiring an examination upon conclusion of the course, the Director of Revenue shall certify to the conference board that the assessor is eligible to be reappointed to the position.

If the decision is made not to reappoint the assessor, the assessor shall be notified, in writing, of such decision not less than ninety days prior to the expiration of the assessor's term of office. Failure of the conference board to provide timely notification of the decision not to reappoint the assessor shall result in the assessor being reappointed. If the incumbent assessor is not reappointed as above provided, then not less than sixty days before the expiration of the term of said assessor, a new assessor shall be selected as provided in section 441.6 Code of Iowa.

Removal of Assessor

The assessor may be removed by a majority vote of the conference board, after charges of misconduct, nonfeasance, malfeasance, or misfeasance in office. The removal can take place only after a public hearing, if requested by the assessor by written notice served upon the chairperson of the conference board.

In the event of the removal, resignation, or death of the said assessor, the conference board shall proceed to fill the vacancy by appointing an assessor to serve the unexpired term in the manner provided in section 441.6 Code of Iowa. Until the vacancy is filled, the chief deputy shall act as assessor, and in the event, there be no deputy, in the case of counties the auditor

shall act as assessor and in the case of cities having an assessor the city clerk shall act as assessor.

Deputy Assessor Appointment

As the conference board directs, one or more deputy assessors may be appointed by the assessor. Each appointment shall be made from either the list of eligible candidates who have passed the deputy examination, or candidates eligible for appointment as assessor. Following the administration of the deputy examination, the Director of Revenue shall establish a register containing the names, in alphabetical order, of all individuals who are eligible for appointment as deputy assessor. The test scores of individuals on the register shall be given to a city or county conference board upon request. All eligible individuals shall remain on the register for a period of two years following the date of certification granted by the Director.

Deputy assessors shall also comply with the continuing education requirements except that the number of classroom hours shall be ninety of which at least sixty are tested.

The assessor may peremptorily suspend or discharge any deputy assessor under the assessor's direction upon written charges for neglect of duty, disobedience of orders, misconduct, or failure to properly perform the deputy assessor's duties. Within five days after delivery of written charges to the employee, the deputy assessor may appeal by written notice to the secretary or chairperson of the examining board. The board shall grant the deputy assessor a hearing within fifteen days, and a decision by a majority of the examining board is final.

Budgets

The conference board is charged with approving and adopting an annual budget for assessment activities. By January first of each year, the assessor, examining board, and board of review, each prepare a proposed budget for the ensuing fiscal year.

Assessment Expense Fund

The assessor must consolidate the three budgets for the assessor, examining board and board of review. The combined budgets shall contain an itemized list of the proposed salaries of the assessor and each deputy, the number and combined salaries for field and other personnel; the estimated amount needed for expenses, printing, mileage, and other expenses necessary to operate the assessor's office, the estimated expenses of the examining board, and the salaries and expenses of the local board of review. The conference board may also employ

technical or subject matter experts like outside appraisers and legal counsel to support the valuation of property and these expenses should be included in the assessment expense fund. The maximum tax rate which may be levied for the assessment expense fund is aligned with the amount of assessed valuation of property within the assessing jurisdiction and shall not exceed sixty-seven and one-half cents per thousand dollars of valuation.

Two conference board meetings are generally needed to finalize a budget. The first meeting includes presentation of the proposed budget to the conference board by the assessor and approval by the conference board for publication in a local newspaper. The second meeting includes the public hearing to formally adopt the budget and must be held not less than 10, nor more than 20 days from the date of publication. The budget adopted by the conference board at the public hearing will set the final budgeted amounts and associated levy rate, and must be certified in duplicate to the county auditor by no later than March 15.

Budget Amendments

There is no need to amend a budget if individual line items amounts are exceeded (with exception of Assessor/Deputy salaries) as that is allowed by statute. If overall expenditures for the year will exceed budgeted amounts, a budget amendment is required. Amendments may be made until May 31st of that fiscal year.

Prior to adoption, budget amendments must be filed and published with notice of public hearing. Common examples of scenarios requiring a budget amendment include expenses that are budgeted in one fiscal year and aren't incurred until a following year. A budget amendment may not increase the total taxes collected for that budget and any increases in planned expenditures must be covered by existing cash balances.

Emergency Fund

The conference board also has the authority to levy a tax for an emergency fund at a rate not to exceed twenty-seven cents per thousand dollars provided an affirmative vote of the conference board agrees to petition the State Appeal Board for written approval.

Open Meetings Law

As a political subdivision, a conference board is subject to the provisions of the Iowa Open Meetings Law. For each meeting, the clerk shall record in a minute book all actions of the conference board. The minutes shall be public record open to public inspection.

Public Notice and Access to Meetings

A conference board must provide public notice of all meetings. A conference board shall give at least twenty-four hours' notice prior to holding a meeting. The notice must contain the time, date, place, and the tentative agenda for the meeting. The notice must be posted in a prominent place in the building where the meeting will be held. If it is necessary to hold a meeting without giving twenty-four hours' notice, the minutes must state why notice was not possible. Holding a meeting without giving twenty-four hours' notice can be done only if it would be impossible or impractical to do so. Even then, as much notice as is possible must be given. The law permits the use of cameras or other recording devices at any open meeting. Meetings must be held at a time and place reasonably accessible and convenient to the public. If this is impossible or impractical, the reasons for doing otherwise must be stated in the minutes.

Closed Meetings

Meetings of a conference board can be closed to the public only for reasons established in chapter 21.5 Code of Iowa. An affirmative vote of the conference board is required to enter into a closed session. The vote to hold a closed session must be held during an open meeting of the board. The vote of each member must be announced at the open session and entered into the minutes. During the closed session, no matters can be discussed other than those directly relating to the specific reason for holding the closed session. The board must keep detailed minutes of all discussions, the persons present, and actions occurring during the closed session. A tape recording must be made of the closed session. Both the minutes and the tape recording must be sealed, and are not open for public inspection, except as ordered by court.

Electronic Meetings

Section 21.8 of the Iowa Code permits governmental bodies to conduct a meeting by electronic means under limited circumstances. It must be impossible or impractical to hold the meeting in person, and only to the extent the public has a similar opportunity to be involved/observe the meeting as they would a regular non-electronic meeting. As near as is

reasonably possible the public must be provided access to the conversation. Minutes must be kept of the meeting, and shall include a statement explaining why a meeting in person was impossible or impractical. There must be compliance with the public notice requirements set forth in Section 21.4 of the Code.

Summary

We hope the information within this handbook has assisted you in understanding your duties. It should be remembered it is the responsibility of the conference board to appoint the assessor but the assessor appoints the deputies (providing the conference board has authorized a deputy position) and hires all the employees. The assessor has the entire responsibility to establish values of all assessable property within the jurisdiction in accordance with the Code of Iowa. The values are to be adjusted and approved by the local board of review. The final approval is by the Iowa Director of Revenue through the process of equalization.

Should you want additional information concerning the conference board, contact your assessor or the Iowa Department of Revenue. Please refer to the following page for numerous references used in compiling this publication.

Public Relations Committee
Iowa State Association of Assessors

References

The following is a list of Iowa Code Sections for referral use:

APPRAISER

441.50 Appraisers Employed

ASSESSOR

441.1 Office of Assessor Created
441.5 Examination and Certification
441.6 Appointment
441.7 Special Examination
441.8 Term and Filling of Vacancy
441.9 Removal of Assessor
441.10 Examination and Certification of Deputies
441.11 Incumbent Deputies
441.13 Office Personnel
441.17 Duties

BOARD OF REVIEW

441.31 Appointment of Members
441.32 Term of Office and Vacancies
441.33 Sessions
441.34 Quarters and Expenses
441.35 Powers of Board
441.41 Legal Counsel

BUDGET

441.16 Maximum Allowed Etc.
24.3 Requirements of the Budget
24.4 Time of Filing
24.5 Itemized Estimate
24.6 Emergency Levy
24.9 Amendment of Budget

CONFERENCE BOARD

441.2 Organization & General Information

EXAMINING BOARD

- 441.3 Appointment & General Information
- 441.4 Removal of Member

OPEN MEETINGS

- 21.3 Meetings of Governmental Bodies
- 21.4 Public Notice
- 21.5 Closed Session
- 21.8 Electronic Meetings

GENDER BALANCE

- 69.16A Gender Balance

The following is a list of Iowa Administrative Code {701} Chapters for referral use:

- 71.19 Conference Boards
- 71.20 Board of Review
- 71.26 Assessor Compliance
- 72.11 Special Examination
- 72.12 Register of Eligible Candidates
- 72.13 Course of Study – Provisional Appointment
- 72.14 Examining Board
- 72.15 Appointment of Assessor
- 72.16 Reappointment of Assessor
- 123.8 Conference Board and Assessor Notification/Continuing Education