

COUNTIES AND COUNTY OFFICERS: Special appraisal fund—\$441.50, 1962 Code. The special appraisal fund created by §441.50 can be used only for the employment and compensation of professional and expert appraisers, not local appraisers under the county assessor's direction.

November 2, 1962

Mr. Samuel O. Erhardt  
Wapello County Attorney  
Ottumwa, Iowa

Dear Mr. Erhardt:

Referring to yours of the 11th ult. in which you submitted the following:

"The County Assessor of this County has requested an Attorney General's Opinion as to whether or not the Special Appraisal Fund must be used for employment of Professional Appraisal Companies, or can it be used to hire local appraisers under the direction of the County Assessor."

am of the opinion that it is quite clear that the special appraisal fund created by §441.50 can only be used in the employment and compensation of professional and expert appraisers and cannot be used for the compensation of local appraisers to assist the county assessor. Such statute provides:

"Appraisers employed. The conference board shall have power to employ appraisers or other technical or expert help to assist in the valuation of the property, the cost thereof to be paid in the same manner as other expenses of the assessor's office. The conference board may certify for levy annually an amount not to exceed one and one-half mills upon all taxable property for the purpose of establishing a special appraiser's fund, to be used only for such purposes. From time to time the conference board may direct the transfer of any unexpended balance in the special appraiser's fund to the assessment expense fund."

It would seem that if the special appraiser's fund could be used for the purpose of employing and paying appraisers to assist the county assessor, there would be no necessity for its creation, because then both funds could be used for the same purpose. If that had been the legislative intent, there would be no necessity for the provision that such special appraiser fund "be used only for such purposes."