

BREMER COUNTY BOARD OF REVIEW

20th DAY OF MAY 2026

On the 20th of May, the Bremer County Board of Review met in the multi-purpose room of the Bremer County Courthouse Waverly, Iowa. Members present were Louie Hartman, Pete Lampe, and Cathy Busch. Others present include Aaron Betts, Assessor; Jill Eckenrod, Chief Deputy Assessor; Thomas Bovy, Deputy Assessor; and Donna McNulty, Recorder.

Chairperson Louie Hartman called the meeting to order at 9:00 AM.

Chairperson Louie Hartman asked for approval of the agenda. Cathy Busch moved and Pete Lampe seconded to approve the agenda. All Ayes. Motion Carried.

Clerk Donna McNulty presented the minutes of the 6th day of May Meeting. Pete Lampe moved to approve the 6th day of May minutes. Louie Hartman seconded. All Ayes. Motion Carried.

OLD/NEW BUSINESS

None.

PUBLIC COMMENTS, ORAL OR WRITTEN COMMENTS

None received.

BOARD OF REVIEW SCHEDULE UPDATE

Assessor Betts reviewed the schedule for the oral hearings scheduled at 9:30, 10:00, and 10:30 on May 20, 2026.

ORAL HEARINGS

SORGE, IRVIN A & SORGE, KAROLYN K. PARCEL #: 10-20-300-022. At 9:31 AM Irvin Sorge, owner, entered the Board Meeting for an Oral Hearing and exited at 9:42 AM.

3 P's REAL ESTATE, LLC. PARCEL #: 09-35-251-018.

PAUL, MICHAEL W & PAUL DENISE D. PARCEL #: 09-35-251-017.

PAUL, MICHAEL W & PAUL DENISE D. PARCEL #: 09-35-251-014.

PAUL, MICHAEL W & PAUL DENISE D. PARCEL #: 09-35-276-019.

At 9:53 AM Michael Paul, owner, entered the Board Meeting for an Oral Hearing and exited at 10:10 AM.

PAGE, HOUSTON. PARCEL #: 09-02-229-012. At 10:17 AM Rachel Page, owner representative, entered the Board Meeting for an Oral Hearing and exited at 10:29 AM.

THE BOARD REVIEWED PETITIONS:

MASSASAUGA FARMS, LLC. PARCEL #: 10-27-400-003. No oral hearing requested.

Discussion. Classification of a portion of the parcel changed to Forest Reserve at the recommendation of the County Conservationist and after consideration of evidence of use(s) presented to the Board of Review. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

MASSASAUGA FARMS, LLC. PARCEL #: 10-27-200-011. No oral hearing requested.

Discussion. The Board found the taxpayer did not provide sufficient evidence to prove the claim that the property is not assessable, is exempt from taxes, or is misclassified. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

PAGE, HOUSTON. PARCEL #: 09-02-229-012.

Discussion. The Board found that the taxpayer provided sufficient evidence to prove the claim that the property is over-assessed. The Board set the value of the property at \$143,370. Pete Lampe moved and Louie Hartman seconded. All Ayes. Motion Carried.

SORGE, IRVIN A & SORGE, KAROLYN K. PARCEL #: 10-20-300-022.

Discussion. The Board found the taxpayer did not provide sufficient evidence to prove the claim that the property is not assessable, is exempt from taxes, or is misclassified. Cathy Busch moved and Pete Lampe seconded. All Ayes. Motion Carried.

3 P's REAL ESTATE, LLC. PARCEL #: 09-35-251-018.

Discussion. The classification is changed to Agricultural after consideration of evidence of use(s) presented to the Board of Review. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

PAUL, MICHAEL W & PAUL DENISE D. PARCEL #: 09-35-251-017.

Discussion. The classification is changed to Agricultural after consideration of evidence of use(s) presented to the Board of Review. Cathy Busch moved and Louie Hartman seconded. All Ayes. Motion Carried.

PAUL, MICHAEL W & PAUL DENISE D. PARCEL #: 09-35-251-014.

Discussion. The Board found the taxpayer did not provide sufficient evidence to prove the claim that the property is not assessable, is exempt from taxes, or is misclassified. Cathy Busch moved and Louie Hartman seconded. All Ayes. Motion Carried.

PAUL, MICHAEL W & PAUL DENISE D. PARCEL #: 09-35-276-019.

Discussion. The Board found the taxpayer did not provide sufficient evidence to prove the claim that the property is not assessable, is exempt from taxes, or is misclassified. Cathy Busch moved and Pete Lampe seconded. All Ayes. Motion Carried.

AGVANTAGE FS, INC 04-26-100-035 PETITION#: BOR26-0001I. No oral hearing requested.

The Board denies petition BOR26-0001I until resolution of the judicial review action and appeal period for Case CVCV004575 in Chickasaw County Board of Review v Property Assessment Appeal Board. Appealed to Iowa Supreme Court case number is 25-1002. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

AGVANTAGE FS, INC 10-07-126-017 PETITION#: BOR26-0002C. No oral hearing requested.

The Board denies petition BOR26-0002C until resolution of the judicial review action and appeal period for Case CVCV004575 in Chickasaw County Board of Review v Property Assessment Appeal Board. Appealed to Iowa Supreme Court case number is 25-1002. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

AGVANTAGE FS, INC 09-35-478-026 PETITION#: BOR26-0003I. No oral hearing requested.

The Board denies petition BOR26-0003I until resolution of the judicial review action and appeal period for Case CVCV004575 in Chickasaw County Board of Review v Property Assessment Appeal Board. Appealed to Iowa Supreme Court case number is 25-1002. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

STEINBRONN, LARRY W & JANINE L. PARCEL #: 10-02-300-009.

STEINBRONN, LARRY W & JANINE L. PARCEL #: 10-02-400-024.

The Board of Review acted on its own initiative to move the dwelling from Parcel 10-02-300-009 to Parcel 10-02-400-024. Pete Lampe moved and Louie Hartman seconded the motion. All Ayes. Motion Carried. The Board approved posting notice and sending a letter regarding value increase for 2026

assessment payable 2027/2028 assessment years; the Board will act on May 27, 2026 at 9:00 AM. A copy of the letter and notice is added to the minutes book.

HAGEDORN, NICHOLAS & HAGEDORN, BAYLE. PARCEL #: 10-20-200-007.

The Board of Review acted on its own initiative to redistribute parcel value after error found by assessor's office. Adjust Forest Reserve value from \$30,000 to \$50,000 and taxable value \$70,000 to \$50,000. No change to overall value of \$100,000. Cathy Busch moved and Pete Lampe seconded the motion. All Ayes. Motion Carried.

OTHER BUSINESS

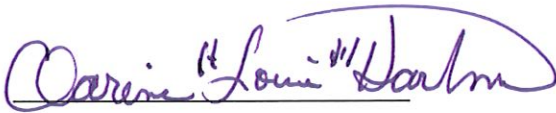
None.

THE BOARD REVIEWED PETITIONS:

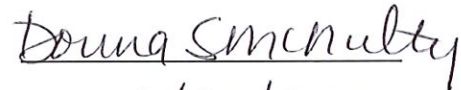
CLOSING OF MEETING

The next meeting will be at 9:00 AM on the 27th day of May.

Cathy Busch moved and Pete Lampe seconded the motion to adjourn. All Ayes. Motion Carried. The meeting was adjourned at 11:33 AM.



Chairperson, 5-27-2026



Clerk, 5/27/2026