

## BREMER COUNTY BOARD OF REVIEW MINUTES

### Opening Session

6<sup>th</sup> DAY OF MAY 2026

On the 6<sup>th</sup> day of May, the Bremer County Board of Review met in the 1<sup>st</sup> Floor Meeting Room of the Bremer County Courthouse in Waverly, IA for the purpose of organizing the local board of review as provided in Iowa Code § 441.33.

The meeting was called to order on this day at 9:00 a.m. by Cathy Busch. Those members present were Cathy Busch, Pete Lampe, and Louie Hartman. Others present include Aaron Betts, Assessor; Jill Eckenrod, Chief Deputy Assessor; Thomas Bovy, Deputy Assessor; Darius Robinson, Bremer County Attorney; and Donna McNulty, Recorder.

It was moved by Pete Lampe, seconded by Louie Hartman, to approve the agenda. Motion carried.

It was moved by Pete Lampe, seconded by Cathy Busch, to approve minutes from the May 29, 2025 meeting of the Bremer County Board of Review. Motion carried.

Public Comments (oral or written). None received.

It was moved by Pete Lampe, seconded by Cathy Busch, that Louie Hartman be named chairperson for this session of the board of review. Motion carried.

It was moved by Cathy Busch, seconded by Louie Hartman, that Pete Lampe be appointed vice-chairperson for this session of the board of review. Motion carried.

It was moved by Louie Hartman, seconded by Pete Lampe, that Donna McNulty be appointed clerk for this session of the board of review. Motion carried.

The Oath of Office was administered to the Board of Review Members for the 2026 Board of Review session by the Bremer County Attorney.

The Oath of Office was administered to the Assessor, Deputy Assessors, and Clerk for the 2026 Board of Review session by the Bremer County Attorney. County Attorney Robinson left the meeting at this point.

### *Rules of Procedures*

The board, being duly organized, proceeded to review and adopt the following rules of procedure:

### **RULES OF PROCEDURE ADOPTED BY THE BREMER COUNTY BOARD OF REVIEW**

1. Notices of Board of Review meetings will be posted in a prominent place at the County Courthouse.
2. The Board shall follow Iowa Code 441 and Administrative Rules 701-102.
3. All protest petitions to the Board of Review ("Board") must be in writing as provided in Iowa Code 441.37 on forms approved by the Iowa Department of Revenue ("Department"). The Bremer County Assessor's Office ("Assessor") shall provide property owners or their agents with said forms, either in person or upon written request. The Assessor's Office shall keep a record indicating to whom the forms were provided

19. The Assessor and/or Deputy Assessor shall attend all inspections and oral hearings to confirm values, circumstances, conditions and statements.
20. At the discretion of the Board all testimony shall be under oath as administered by the chair-person of the Board. Each taxpayer and their witness shall be sworn under oath. The Assessor and/or the staff shall be administered the oath at the beginning of the session for the entire session. "Do you swear or affirm that the testimony you are about to give shall be the truth, the whole truth and nothing but the truth?"
21. Competent evidence may be offered by the protesting taxpayer; however, any evidence of market value on any date prepared by someone other than the protesting taxpayer, the person preparing the material must be present at the hearing to be questioned by the Board and examined by both taxpayer and office of Assessor; at discretion of Board of Review.

or

The Board requests that any appraisal for refinancing purposes must be accompanied with a letter from the appraiser, stating that the valuation is valid for ad valorem purposes. The Board will only consider the appraisal as a guide line in their decision. A complete copy of an appraisal should be submitted.

22. All appraisals submitted must be by Iowa certified real estate appraisers per Iowa Code Chapter 543D.2 and must conform to Uniform Standards of Professional Appraisal Practice (USPAP).
23. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid. Petitioners must furnish documentation to support protest petitions. The burden of proof shall be upon the petitioner to prove one of the grounds of protest set forth in Iowa Code 441.37.
24. All protest petitions on income producing properties must be accompanied by: (a) an income statement covering the last three full years of operation; (b) copies of current lease agreements; and (c) tax returns for the last three years. For purposes of this rule, income producing properties include only multiple family units that have any portion leased, and any commercial or industrial properties that are not owner-occupied and used. Note: This information is confidential and shall not be released for public view. This information must be attached to the protest petition when filed or provided prior to oral hearing.
25. If a petitioner or authorized agent fails to appear at the time set for the oral hearing, then the Board may proceed to act on the protest in the same manner as a non-oral hearing. Unless, in the opinion of the Board, a just reason exists for the failure to appear. In that event the Board may reschedule the hearing.
26. At the Board's discretion, the County Attorney or other attorney for the Board may be asked to attend a hearing and offer advice.
27. The Board is a quasi-judicial body with the authority to subpoena witnesses and documents. If any party protesting an assessment, their agent, or attorney, fails to fully honor a subpoena or to produce or furnish all the records and information requested by the Board of Review then said protest shall be in default and considered as invalid. Further "contempt" action on the defaulter may be an option of the Board of Review.
28. Petitioners shall not be given a decision at the oral hearing. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer by regular mail. Iowa Code Chapter 21 allows petitioner to observe deliberations if so desired.
29. Discussion with a member of the Board concerning a petitioner's valuation is only permitted when the Board is in session.
30. If a Board member has an ownership interest in a property being protested, then that board member is required to inform the board and to abstain from voting on that protest.

*Review Petitions Submitted to Date*

Assessor Betts reviewed the 10 petitions that have been received to date, and noted the Board of Review will be asked to consider one additional parcel at the initiative of the Assessor's office. Additional petitions postmarked by April 30, 2026, may still be received. Packets containing property information and comparables were distributed to the Board of Review members.

*Meeting Dates*

It was moved by Pete Lampe, seconded by Cathy Busch, that the Bremer County Board of Review will meet on dates listed below as needed. Motion carried.

- Wednesday, May 6 at 9:00am (opening session)
- Wednesday, May 20 at 9:00am
- Wednesday, May 27 at 9:00am (closing session)

*Review Assessor Office Property Valuations*

It was moved by Cathy Busch, seconded by Pete Lampe, that the current property valuations for Bremer County Assessor Office staff members Aaron Betts, Jill Eckenrod, and Thomas Bovy are accurate. Motion carried.

*Discussion of Board of Review Budget Requested for FYE 2028*

Assessor Betts presented the preliminary Board of Review budget for FY2028. Cathy Busch motioned proposing no change to the Board of Review member pay of \$2,600 per session for FY2028. Pete Lampe seconded the motion. Motion carried.

*Other Business*

None

*Adjournment*

The next meeting will be at 9:00 a.m. on the 20<sup>th</sup> day of May.

Cathy Busch moved to adjourn at 10:10 a.m. Pete Lampe seconded. Motion Carried.



Chairperson, 5-20-26



Clerk,