

**Minutes of the Bremer County Conference Board
January 31, 2024, 4:30 p.m.
1st Floor Meeting Room - Bremer County Courthouse**

The Bremer County Conference Board met on the 31st day of January, 2024, in the multi-purpose room of the Bremer County Courthouse in Waverly, IA.

Chairman Corey Cerwinski called the meeting to order @ 4:30pm.

Roll Call of members present:

Board of Education

Denver CSD, Scott Krebsbach

Janesville CSD, Tracy Meyer

Wapsie Valley CSD, Steve Aiello

Tripoli CSD, Ryan Greenwald

Board of Supervisors

District 1, Ken Kammeyer

District 2, Corey Cerwinski

District 3, Dewey Hildebrandt

Mayors

Denver, Rodney Diercks

Frederika, Duane Meihost

Plainfield, Tom Geise

Readlyn, Dan Wedemeier

Sumner, Brian Bockhaus

Tripoli, Daniel Kalkbrenner

Waverly, Mark Anderson

Also present: - Bremer County Assessor Staff: Aaron Betts, Jill Eckenrod, Heather Moe and Thomas Bovy.

It is determined a quorum was established.

Betts reviewed with members voting action. Any action taken by the conference board, the mayors are one voting unit, the school boards are one voting unit and the board of supervisors are one voting unit, each unit having a single vote. No action is valid except by the vote of not less than two out of the three units. Betts also explained voice vote items versus roll call items. Roll call vote clearly indicates and makes public the vote of each individual member with votes shown in minutes. No questions asked.

Cerwinski asked for motion to approve the agenda.

Motion By: Kammeyer to approve agenda.

Second: Geise

All ayes, Motion carried.

Cerwinski asked for a motion to approve the minutes of February 15, 2023 Conference Board meeting.

Motion By: Hildebrandt to approve minutes.

Second: Wedemeier

No further discussion among units.

All ayes, Motion carried.

Cerwinski asked if there was any old business. None presented.

Cerwinski asked if there was any public comment.

Geise made comment on small towns struggle increase values, taxable value changes and increase in levy rate. Does the Assessor Association have any way to influence state change? Hildebrandt commented this has affected Board of Supervisors. Betts discussed valuation and taxable valuation relationship. Assessor's are to assess property at market value with exceptions provided by law and no control after that. The new Homestead Exemption also took away taxable value.

Betts thanked the Conference Board members attending for their time and gave an office update. Staff was introduced. Congratulated Bovy on passing the Deputy Assessor test Monday. Report was mailed out to all Conference Board members prior to the meeting and invited members to always contact him with questions. Asked if there were any questions or comments on report sent to Conference Board members.

Hildebrandt commented the report was very detailed and informative and thanked for putting report together. No questions presented at time.

Betts pointed out some highlights of the report. 2023 valuation increases to residential and agricultural properties. The rollback then effected taxable valuations.

Sales to date in 2023 have not softened with ratio of 91% to 2023 valuations.

Betts commented on final stages of 2024 reappraisal project and office is reviewing information prior to assessment notices being mailed out by April 1st.

Cerwinski proceeded to discuss FYE 2025 proposed budget. Cerwinski asked Betts for any highlights. Prior to the meeting Betts handed out an updated budget and line item request breakdown. Betts discussed the overall budget and expenditures. Each line item was analyzed against prior years. Health insurance increase of 15% was applied to previous year per finance director recommendation. No final increase has been approved or employee / employer cost increase.

Meihost inquired about insurance line increase. Betts was informed a 25% increase is expected. Hildebrandt confirmed this. Salary increases proposed were just under 5%.

Betts proposed bi-yearly aerial flights starting in 2024 and discussed this with the Board of Supervisors in November. Betts gave reasoning for flights bi-yearly and benefits to the assessor's office and to the county as a whole. Cerwinski informed that the Supervisors

would like to keep their line items steady. Betts said he would be willing to absorb the increase to have aerials flown every three years to bi-yearly thru fund balance, levy rate and tax asking would not change for proposed budget. Betts gave comparison in cost to aerials versus cost of reappraisals. Aerials would be a cost savings in comparison. Supervisors would consider adjusting their share of aerial costs in the future and would continue to pay their current portion of aerial flights. No further questions.

Motion By: Krebsbach to approve FYE 2025 budget expenditures and salaries as presented with change to bi-yearly aerial flights from assessment expense fund.

Second: Geise

Roll call vote was taken as follows with members present and the motion passed unanimously.

Board of Education

Denver CSD, Krebsbach	Aye	
Janesville CSD, Meyer	Aye	
Wapsie Valley CSD, Aiello	Aye	
Tripoli CSD, Greenwald	Aye	
Board of Education vote		Aye

Board of Supervisors

District 1, Kammeyer	Aye	
District 2, Cerwinske	Aye	
District 3, Hildebrandt	Aye	
Board of Supervisors vote		Aye

Mayors

Denver, Diercks	Aye	
Frederika, Meihost	Aye	
Plainfield, Geise	Aye	
Readlyn, Wedemeier	Aye	
Sumner, Bockhaus	Aye	
Tripoli, Kalkbrenner	Aye	
Waverly, Anderson	Aye	
Mayors vote		Aye

Discussion on approval of notice of public hearing and proposed budget and date of public hearing by Cerwinske for FYE 2025 budget. Betts initially had February 21st proposed but February 20th would also work.

Motion by: Hildebrandt for approval notice of public hearing and proposed budget and date of public hearing for February 20, 2024 at 4:30 same location.

Second: Aiello

Roll call vote was taken as follows with members present and the motion passed unanimously.

Board of Education

Denver CSD, Krebsbach	Aye	
Janesville CSD, Meyer	Aye	
Wapsie Valley CSD, Aiello	Aye	
Tripoli CSD, Greenwald	Aye	
Board of Education vote		Aye

Board of Supervisors

District 1, Kammeyer	Aye	
District 2, Cerwinske	Aye	
District 3, Hildebrandt	Aye	
Board of Supervisors vote		Aye

Mayors

Denver, Diercks	Aye	
Frederika, Meihost	Aye	
Plainfield, Geise	Aye	
Readlyn, Wedemeier	Aye	
Sumner, Bockhaus	Aye	
Tripoli, Kalkbrenner	Aye	
Waverly, Anderson	Aye	
Mayors vote		Aye

Other business discussed.

Betts informed the board that no Board of Review appointments are needed for this year.

Betts informed the board that Jean Keller's appointment for Examining Board has expired. Betts had reached out to Keller and she would be willing to serve another 6-year term. It was determined the agenda did not show this as an action item and that Betts should put on public hearing agenda as such.

Betts discussed use of outside counsel by Board of Review. Iowa Code 441.41 was added recently and addresses in Administrative Rules 701.102.28 and reporting of use to the Iowa Department of Revenue. Outside counsel is being used for current district court case with Walmart. It was determined the agenda did not show this as an action item and that Betts should put on public hearing agenda as such.

Cerwinske asked if there was any other business or questions.

Cerwinske asked for motion to adjourn.

Motion By: Aiello to adjourn

Second: Wedemeier

All ayes, Motion carried to adjourn at 5:15 p.m.

Dewey L. Klumst Date: 2/20/2024
Corey Cerwinske, Chairman *vice chair*
Bremer County Conference Board

Aaron V. Betts Date: 2-20-24
Aaron V. Betts, Clerk
Bremer County Assessor

Approved at Conference Board meeting:

_____ Date: _____

Clerk initials

