

BREMER COUNTY BOARD OF REVIEW MINUTES

Opening Session

2nd DAY OF MAY 2022

On the 2nd day of May, the Bremer County Board of Review met in the multi-purpose 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 came to order on this day at 9:00 a.m. Those members present were Cathy Busch, Pete Lampe, and Louie Hartman. Others present include Aaron Betts, Assessor, Jill Eckenrod, Deputy Assessor, Thomas Boyd, Appraiser, and Donna McNulty, Recorder.

It was moved by Cathy Busch, seconded by Pete Lampe, to approve the agenda. Motion carried.

It was moved by Louie Hartman, seconded by Cathy Busch, to approve minutes from the May 27, 2021 meeting of the Bremer County Board of Review. Motion carried.

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

It was moved by Pete Lampe, 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 Pete Lampe, seconded by Cathy Busch, 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 2022 Board of Review session.

The Oath of Office was administered to the Assessor, Deputy Assessor, Clerk, and Assessor Office Staff for the 2022 Board of Review session.

Rules of Procedures

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

1. 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 and for what properties. No supply of forms shall be given to any group or organization for redistribution to their members.
2. All protest petitions must be clearly and fully filled in so that the Board shall know, understand, and corroborate the petitioner's grounds of protest. Protest petitions must be based on one or more of the grounds set forth in Iowa Code 441.37. The Board shall not act upon any protest petition that does not identify the grounds of protest.

3. All protest petitions must be filed between April 2 and April 30, inclusive. If April 30 falls on the weekend or a holiday, then the protest petition shall be accepted the following business day. The Board shall not act upon any protest petition that is untimely filed. Petitioners who have not filed timely protest petitions shall be notified after the Board adjourns.
4. Faxed, emailed, post office mailed or hand-delivered protest petitions will be accepted by the Board if timely filed as described previously. If a postmark date is not present on the mailed article, then the date of receipt of protest will be considered the date of mailing.
5. A separate protest petition must be filed for each separate property description.
6. All protest petitions must be signed by an owner or authorized agent with the agent authorization attached.
7. Any amendment to the protest petition must be filed before the hearing or at the commencement of the oral hearing. If the Board allows the amendment, the Assessor shall have the right to request a continuance of the hearing.
8. Incomplete protest petitions shall be reviewed, but will be denied if not properly filed and/or the taxpayer fails to go forward with burden of proof.
9. Protest petitions not marked "yes" or "no" for an oral hearing shall be considered as no oral hearing requested. Protest petitions marked "yes" with a comment such as "if needed" or "if necessary" shall be considered as oral hearing requested.
10. Oral hearings must be in person unless a request for telephonic hearing is made at the time of filing the protest. The Board has discretion on whether to allow or disallow a telephonic hearing, and said discretion shall be exercised on a case-by-case basis.
11. The Assessor's Office shall schedule all oral hearings and send written notice of all hearings to the petitioner.
12. All oral hearings shall be by appointment only, limited to a maximum length of 10 minutes, and as requested by the taxpayer in writing at the time of filing the protest petition.
13. The chairperson of the Board has the power at the start or at any time during the protest hearing to set a time limit of 10 minutes or to stop the hearing.
14. The Assessor and/or Deputy Assessor shall attend all inspections and oral hearings to confirm values, circumstances, conditions and statements.
15. At the discretion of the Board all testimony shall be under oath as administered by the chairperson 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?"
16. 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.
17. 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).
18. 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.

19. 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.
20. 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.
21. At the Board's discretion, the County Attorney or other attorney for the Board may be asked to attend a hearing and offer advice.
22. 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.
23. 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.
24. Discussion with a member of the Board concerning a petitioner's valuation is only permitted when the Board is in session.
25. In all other instances, the Roberts Rules of Order shall guide the board in conducting business.
26. If requested, someone from the Assessor's Office can review the property per Iowa Code Section 441.30, in which an informal review recommendation form will be accepted as a petition to the Board of Review.
27. The Board reserves the right to adopt further rules and procedures as deemed necessary to the performance of the Board's duties under Iowa Code Chapter 441.
28. Should any of the above rules and procedures come in conflict with the Iowa Code, or with the duties and responsibilities outlined by the Department, the Iowa Code and the Department provisions shall control.

Adopted:

It was moved by Pete Lampe, seconded by Louie Hartman, to adopt the rules of procedure as presented to the Board of Review on this date and printed above. Motion carried.

Informal Assessment review

Bremer County Assessor Aaron Betts reviewed outcomes of nine requests for informal reviews received by the Assessor's Office. After requesting supportive data, valuations for four of the requests were changed. He explained that the State Legislature allows people to request an informal review with the

Assessor's Office after receiving their assessment notice. The Assessor's Office will make a decision on the request and if the property owner finds that decision to be acceptable they can sign the agreement and valuation will be changed. They still have the option to meet with the Board of Review regardless.

Petitions Submitted

Assessor Betts reviewed the ten (10) petitions that have been received to date. Additional petitions may still be submitted through the end of the day of this meeting, including postmark on the same date. Packets containing property information and comparables were distributed to the Board of Review members.

Set 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. Motion carried.

- Thursday, May 5 at 9:00am
- Tuesday, May 10 at 12:30pm
- Wednesday, May 11 at 9:00am
- Tuesday, May 17 at 9:00am (if needed)
- Thursday, May 26 at 9:00am (if needed)

Board of Review Budget

Assessor Betts presented the proposed Board of Review budget for FY2024. The Board suggested increasing the rate of pay for members to \$2,350 for FY23 and \$2,450 for FY24 with no additional compensation for the Board Chairperson.

Pete Lampe moved to adjourn at 10:30 a.m. Louie Hartman seconded. Motion Carried.

Chairperson, Cathy Busch

Clerk, Donna McNulty