

## BREMER COUNTY BOARD OF REVIEW MINUTES

### Opening Session

1<sup>st</sup> DAY OF MAY 2023

On the 1<sup>st</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, Deputy Assessor; Thomas Bovy, Appraiser; 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 Louie Hartman, to approve minutes from the May 16, 2022 meeting of the Bremer County Board of Review. Motion carried.

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 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 2023 Board of Review session.

The Oath of Office was administered to the Assessor, Deputy Assessor, Clerk, and Assessor Office Staff for the 2023 Board of Review session.

### *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. 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.
3. 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.

4. All protested 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. All petitions withdrawn must be in writing or email.
5. 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.
6. A separate protest petition must be filed for each separate property description.
7. All protest petitions must be signed by an owner or authorized agent with the agent authorization attached.
  - Any information submitted with the protest becomes the property of the Board. Pictures, appraisals, and other information will not be returned to petitioner unless specifically requested. All submitted information becomes public information.
8. 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.
9. 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.
10. 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.
11. If a property owner petitions another person's property, the petitioner should notify the owner of said property. The assessor's office may contact the property owner of said property.
12. If petitioning classification to be changed to agricultural, petitioner can submit any documentation that proves the parcel is being utilized primarily as an agricultural operation with the intended purpose of profit.
13. 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.
14. The Assessor's Office shall schedule all oral hearings and send written notice of all hearings to the petitioner not less than 2 days before scheduled hearing. If a petitioner fails to keep the scheduled hearing appointment, it is at the discretion of the Board on a case-by-case whether to handle it as a non-oral petition or to attempt to reschedule the hearing.
15. 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. If multiple petitions are filed by the same person, two time slots can be allocated. It will be up to the Board's discretion in length of hearing.
16. 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.
17. The Assessor and/or Deputy Assessor shall attend all inspections and oral hearings to confirm values, circumstances, conditions, and statements.
18. 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?"
19. 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 guideline in their decision. A complete copy of an appraisal should be submitted.

20. 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).
21. 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.
22. 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.
23. 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.
24. At the Board's discretion, the County Attorney or other attorney for the Board may be asked to attend a hearing and offer advice.
25. 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.
26. 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.
27. Discussion with a member of the Board concerning a petitioner's valuation is only permitted when the Board is in session.
28. 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.
29. Board shall follow Iowa Code § 441 and Administrative Rules 701-102.
30. Two of the three Board members shall constitute a quorum. No review or decision on any property protests shall be made unless a quorum is present. In all other instances, the Roberts Rules of Order shall guide the board in conducting business and are subject to Iowa Code Chapter § 21.
31. If requested, the Board may request an inspection of the property being protested either by the Board or the Assessor's Office to review the property per Iowa Code Section § 441.30.
32. 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.
33. 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.

\*\*\*These rules shall be in effect until new rules of procedure are adopted by this Board or a succeeding Board of Review.

Adopted: May 1, 2023

It was moved by Cathy Busch, seconded by Pete Lampe, 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 35 requests for informal reviews received by the Assessor's Office. He explained that the State Legislature allows people to request an informal review from April 2-25 with the Assessor's Office after receiving their assessment. The Assessor's Office makes a decision on the request and if the property owner finds that decision to be acceptable, they can sign the agreement and valuation or classification will be changed.

### *Petitions Submitted*

Assessor Betts reviewed the 47 petitions that have been received to date, indicating at least one additional request was received on the date of this meeting. 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 as needed. Motion carried.

- Monday, May 1 at 9:00am
- Wednesday, May 3 at 9:00am
- Monday, May 8 at 9:00am
- Friday, May 12 at 9:00am
- Thursday, May 18 at 9:00am
- Monday, May 22 at 9:00am
- Wednesday, May 24 at 9:00am
- Wednesday, May 31 at 9:00am

### *Board of Review Budget*

Assessor Betts presented the proposed Board of Review budget for FY2025. Louie Hartman motioned proposing an increase to the Board of Review member pay to \$2,550 beginning in FY2025. Cathy Busch seconded the motion. Motion carried.

### *Other Business*

The Board Reviewed Petitions:

WAL-MART. PARCEL #: 09-10-400-059 (no hearing requested)

Discussion. The board finds the taxpayer has the burden of proof and the taxpayer did not provide sufficient evidence to prove the claim that the property is assessed for more than the value authorized by law. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

BIENEMANN, WENDY. PARCEL #: 01-19-200-020 (no hearing requested)

Discussion. This property was changed from Residential to Agricultural in the informal review process, but the property owner has not withdrawn the petition so it requires the Board's action. After

consideration of the evidence presented to support the claims raised in the taxpayer's petition, Pete Lampe moved to accept the changes made by the informal review process; Cathy Busch seconded. All Ayes. Motion Carried.

REMLEY, HENRY D. PARCEL #: 05-20-200-003. (no hearing requested)

Discussion. The Assessor's office staff will research this property further to find comparables, review status of the Vanguard visit, and/or visit the property to better consider the request at the next meeting of the Board of Review. No action taken.

STROTTMANN, EVELYN M. PARCEL #: 11-11-382-003 (no hearing requested)

Discussion. The Board finds the taxpayer has the burden of proof and the taxpayer did not provide sufficient evidence to prove the claim that there is an error in the assessment. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

HELLER, MARLYS M. PARCEL #: 04-24-309-001 (no hearing requested)

Discussion. The Assessor's office staff will research this property further to review status of the Vanguard visit, and/or visit the property to better consider the request at the next meeting of the Board of Review. No action taken.

VANDERSEE, RANDALL D & VANDERSEE, BRENDA S. PARCEL #: 04-23-481-025 (no hearing requested)

Discussion. Board Member Louie Hartman will research the sale history details for this property to better consider the request at the next meeting of the Board of Review. No action taken.

REAGAN, CHET. PARCEL #: 04-23-454-017 (no hearing requested)

Discussion. This home was inspected during the informal review process by the Assessor's Office staff and adjusted to \$89,850 based on the plumbing count and overall condition. The informal agreement was signed and returned as accepted, but was received past the deadline. The recommendation from the Assessor is to change the value from \$109,110 to \$89,850. The Board sets the assessed value as stated above. Cathy Busch moved and Pete Lampe seconded. All Ayes. Motion Carried.

RYAN, RICHARD & RYAN, ABBY. PARCEL #: 05-35-453-009 (no hearing requested)

Discussion. After consideration of all data presented to the Board of Review, the assessment has been lowered to \$525,300. The Board sets the assessed value as stated above. Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

HANSEN, JOSHUA D & HANSEN, STACY A. PARCEL #: 05-35-428-006 (no hearing requested)

Discussion. The Board finds the taxpayer has the burden of proof and the taxpayer did not provide sufficient evidence to prove the claim that there is an error in the assessment. Louie Hartman moved and Pete Lampe seconded. All Ayes. Motion Carried.

BLANCHARD, ZACHARIAH P & BLANCHARD, ABRAHAM S & BLANCHARD, GABRIEL S.  
BLANCHARD, MICHAEL P LF EST & BLANCHARD, PRISCILLA MARIE LF EST  
PARCEL # 09-02-254-001 (no hearing requested)

The board finds the taxpayer has the burden of proof and the taxpayer did not provide sufficient evidence to prove the claim that the property is not equitable as compared with assessments of other like property in the taxing district. Cathy Busch moved and Pete Lampe seconded. All Ayes. Motion Carried.

SCHAUFENBUEL, ADAM & SCHAUFENBUEL, ANNA. PARCEL # 09-11-178-027 (no hearing requested)

The board finds the taxpayer has the burden of proof and the taxpayer did not provide sufficient evidence to prove the claim that the property is not equitable as compared with assessments of other like property in the taxing district. In addition, the taxpayer did not provide sufficient evidence to prove the claim that there is an error in the assessment. Pete Lampe moved and Louie Hartman seconded. All Ayes. Motion Carried.

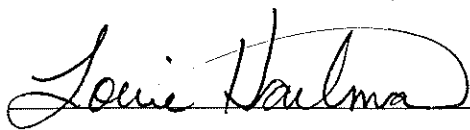
SEWARD, WAYNE H LF EST & SEWARD SONDR A LF EST. PARCEL # 05-34-301-017 (no hearing requested)

The board finds the taxpayer has the burden of proof and the taxpayer did not provide sufficient evidence to prove the claim that the property is not equitable as compared with assessments of other like property in the taxing district. Cathy Busch moved and Pete Lampe seconded. All Ayes. Motion Carried.

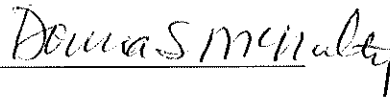
*Adjournment*

The next meeting will be at 9:00 a.m. on the 3<sup>rd</sup> day of May.

Pete Lampe moved to adjourn at 12:00 p.m. Cathy Busch seconded. Motion Carried.



Chairperson, Louie Hartman



Clerk, Donna McNulty