

BREMER COUNTY BOARD OF REVIEW

29th DAY OF MAY 2025

On the 29th of May, the Bremer County Board of Review met in the 1st Floor Meeting Room of the Bremer County Courthouse Waverly, Iowa. Members present were Pete Lampe, Louie Hartman, and Cathy Busch. Others present include Aaron Betts, Assessor; Jill Eckenrod, Deputy Assessor; Darius Robinson, Bremer County Attorney; and Donna McNulty, Recorder.

Chairperson Cathy Busch called the meeting to order at 1:00 PM.

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

Clerk Donna McNulty presented the minutes of the 14th day of May Meeting. Pete Lampe moved to approve the 14th day of May minutes. Cathy Busch seconded. All Ayes. Motion Carried.

OLD/NEW BUSINESS

None.

PUBLIC COMMENTS, ORAL OR WRITTEN COMMENTS

None received.

OTHER BUSINESS

TANKS – PRESSURE / FUEL – CHICKASAW COUNTY APPEAL UPDATE

The Board of Review in Chickasaw County has until June 16, 2025, to appeal to the Iowa Supreme Court for their case involving tanks. Assessor Betts said it is his understanding that they plan to do so. Attorney Robinson explained that the uncertainty of the outcome of this appeal process leaves other counties in limbo as far as how they tax similar tanks. Pending the appeals process, there is not much legal basis on which to render a decision. The ruling in Chickasaw county is currently unpublished, which means it is non-binding as it applies to other counties. That leaves the Chickasaw County appeal open, even though it has been resolved at the district level, pending the appeals process which remains open until June 16.

THE BOARD REVIEWED PETITIONS:

After further discussion the Board modified Notice to Property Owner as to Assessment by Board of Review decision on:

AGVANTAGE FS, INC 09-35-478-026 PETITION#: BOR25-0011I (no hearing requested)

AGVANTAGE FS, INC 04-26-100-035 PETITION#: BOR25-0012I (no hearing requested)

AGVANTAGE FS, INC 10-07-126-017 PETITION#: BOR25-0013C (no hearing requested)

to read as follows:

The Board denies petition BOR25-0011I until resolution of the judicial review action and appeal period for Case CVCV004575 in Chickasaw County Board of Review v Property Assessment Appeal Board, CVCV004575.

The Board denies petition BOR25-0012I until resolution of the judicial review action and appeal period for Case CVCV004575 in Chickasaw County Board of Review v Property Assessment Appeal Board, CVCV004575.

The Board denies petition BOR25-0013C until resolution of the judicial review action and appeal period for Case CVCV004575 in Chickasaw County Board of Review v Property Assessment Appeal Board, CVCV004575.

Pete Lampe moved and Cathy Busch seconded. All Ayes. Motion Carried.

ADDITIONAL OTHER BUSINESS

EQUALIZATION SESSION

If needed, an Equalization Session will be scheduled in the Fall. The annual compensation provided to Board of Review Members includes this additional responsibility.

FIRST MEETING 2026

The opening meeting for the 2026 Board of Review session was tentatively set for Wednesday, May 6, 2026 at 9:00 a.m.

Assessor Betts informed the Report to the Director of Revenue is now submitted through Gov Connect Iowa, Assessor portal to submit information to the Iowa Department of Revenue. Betts felt it would be a good practice to include report in final session minutes. See attachment.

CLOSING SESSION

The Board thereupon acted upon protests remaining for their consideration, and the Board of Review of Bremer County, holding its final session at the Courthouse in the City of Waverly, Iowa offered the following Resolution, which was unanimously passed and adopted:

BE IT RESOLVED that all raises of assessments by this Board of Review appearing upon the lists heretofore posted in the Bremer County Courthouse, not heretofore otherwise acted upon since the dates of the said posting, be, and they are, respectively approved and confirmed and ordered to be noted in both the records of this Board and in the offices of the Bremer County Assessor at Waverly, Iowa, as the final assessment in each instance, and

BE IT FURTHER RESOLVED that action taken on each and every protest where reductions were made are hereby approved and confirmed, and

BE IT FURTHER RESOLVED that there being no further business to come before this local Board of Review, all protests to this Board not having been heretofore acted upon by this Board, if any, are hereby denied, and

BE IT FURTHER RESOLVED that this Board of Review does finally adjourn on this 29th day of May, 2025 at 1:40 PM.

Louie Hartman moved to adjourn; Pete Lampe seconded. All Ayes. Motion Carried.

Cathy Busch Date: 6-9-25

Chairperson, Cathy Busch

Donna McNulty Date: 6-5-2025

Clerk, Donna McNulty

Approved at Board of Review meeting:

Dm Date: 5-6-26

Clerk initials