

**MINUTES OF THE REGULAR MEETING OF THE
AMES CONFERENCE BOARD**

AMES, IOWA

JANUARY 23, 2024

REGULAR MEETING OF THE AMES CONFERENCE BOARD

The Regular Meeting of the Ames Conference Board was called to order by Chairman John Haila at 5:00 p.m. on January 23, 2024. Present from the Ames City Council were Bronwyn Beatty-Hansen, Tim Gartin, Rachel Junck, Amber Corrieri, Anita Collins, and Gloria Betcher via Zoom. Linda Murken, Lisa Heddens, and Latifah Faisal represented the Story County Board of Supervisors. Kelly Winfrey and Scott Dreyer represented the Ames Community School District Board of Directors, Joe Anderson the Nevada Community School District Board of Directors, and Josh Bennet the Gilbert Community School District Board of Directors via Zoom. The United Community School District Boards of Directors was not represented.

MINUTES OF FEBRUARY 28, 2023, MINUTES OF APRIL 18, 2023, AND MINUTES OF MAY 16, 2023:

Moved by Beatty-Hansen, seconded by Winfrey, to approve the Minutes of the February 28, 2023, April 18, 2023, and May 16, 2023, meetings of the Ames Conference Board.

Vote on Motion 3-0. Motion declared carried unanimously.

ANNUAL REPORT FROM SHARI PLAGGE, ASSESSOR: Plagge stated that in the past year the Assessor's Office has mailed assessments to all properties and added over a billion dollars in assessed value with an increase of 18.9% overall resulting in an increase of 4.6% in taxable value. She stated that this showed that even with the large increases that some had seen, taxable value had not gone up to the same extent.

Plagge stated that the Assessor's Office had over one thousand informal agreement requests and that 664 agreements were signed. She further stated that there were over 350 Board of Review cases, and of those 17 appeals went on to the Property Assessment Appeal Board or District Court. In total, 0.006% of total parcels appealed. Plagge also stated that a tentative equalization order for a 6% increase to residential value from the Iowa Department of Revenue was appealed and overcome.

Plagge stated that in response to new legislation 2,525 applications were processed for the new Homestead 65+ exemption. She indicated that a mass appraisal report had been created summarizing valuation changes in the city.

Plagge stated that the Assessor's Office had just completed moving data and backups from an outside vendor to City IT servers to enhance security. She also stated that a critical issue had been uncovered and fixed in the process of the transfer.

Plagge stated that the Assessor's Office is reviewing current exempt properties to ascertain if they are continuing to be compliant with requirements. When asked Plagge explained that this review is for properties that require an application to be exempt not state, municipal or federal properties. Plagge stated that those properties would be reviewed as well.

Plagge stated that outreach efforts had been increased with radio interviews and speaking engagements. She indicated that she had just given a presentation to the Hunziker group last week.

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Plagge also stated that building costs had been updated to the 2020 Iowa Real Property Appraisal Manual for the 2023 assessment, a year earlier than the 2024 date mandated by the Iowa Department of Revenue.

Plagge stated that four staff members had been attending classes necessary to meet the requirements to sit for the state Deputy Assessor Exam. She stated that a search had been conducted previously for the Deputy Assessor position but that no one had been hired. She stated that funds that had been allocated to the deputy position had been used for staff education and for extra help with the hiring of a commercial consultant. Plagge stated that after staff members take the exam the hiring process for the deputy position would begin again and those staff members eligible and interested would be put through the normal hiring process.

Plagge stated that the two temp staff members from last year had been hired on to fill vacancies in the Assessor's Office and is in the process of hiring two more temp staff to assist in the process of data collection. Plagge indicated that there are some properties in the city that had not been visited for over a decade.

Plagge stated that hiring an outside service to do a revaluation of the city would be problematical based upon the wait times that extend to 2028 and a cost that could be as high as \$2.5 million. She felt that with the two temporary data collectors and three full time appraisers the project could be done for the 2027 assessment. She also stated that the office would be doing regular work at the same time, with updates on the progress of areas visited and completed on the Assessor's Office website. She also stated that letters of explanation would be sent to property owners so that they would know to expect someone from the Assessor's Office would be visiting and that information would be on the website to see where listers are currently working and what areas have been completed.

Plagge stated that the office had already been working on lot sizing parcels to revalue land for the 2025 year. She stated that land values would be determined as the result of a land study rather than using the 25% allocation of full value that had previously been used.

Plagge stated that there are 19 total appeals, 17 from the 2023 year and two from prior years that were consolidated into one of the 17 appeals. Of those 17 appeals, 13 are commercial appeals, most of which are awaiting dates to be set for hearings. The remaining six appeals were residential; 1 had been dismissed, 1 had been withdrawn, 2 had been heard and won by the Assessor's Office, and 2 were still to be heard.

Plagge brought the Board's attention to a table that showed information about appeals. She stated that this table showed what could potentially be lost in tax dollars due to the value requests made by appellants. Plagge also noted that the possible tax dollars lost in appeal year could potentially be for two years and the costs of appraisals for commercial properties.

Plagge stated that Menards and Workiva had sent in appraisals of their own for their upcoming cases but that the Assessor's Office had not received its appraisals yet. She stated that appeals typically require at least two appraisals, one from each side.

Supervisor Faisal asked why the cost of appraisal for the mall was so much lower than the other properties shown on the table. Plagge stated this was due to the age of the bid, which was from two

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years ago. She also stated that there were other factors potentially involved such as if the appraiser had been there recently and it was an updated appraisal so there isn't all the research to do.

Gartin stated that something like this is why the Assessor is an independent entity. He further stated that he wanted it on the record that the Board's job is not to leverage the Assessor's Office to get the most taxes possible. Plagge stated that her job is to be fair to everyone in her jurisdiction not to run up values to increase taxes. Winfrey stated that during the Mini-Board there had been a discussion about how several companies general practice is to appeal their values every year. Plagge stated that it had been discussed how several companies appeal to every jurisdiction every year.

The proposed budget was then received by the board. Plagge stated that there were some ideas being implemented to augment the physical space of the Assessor's Office to create a meeting space where everyone could sit down. She stated that there had been talk with individuals in the city to move a doorway and add a wall to create a conference room. She also stated that the office has gotten rid of twelve filing cabinets worth of paper and that those cabinets would no longer be needed. Plagge also stated that removal of these cabinets would allow all staff members to be seated in the same area. She also stated that City IT would be in to move some drops around and to update some hardware.

Plagge stated that the amounts for payroll were based off City HR estimations. Plagge stated that some line items had seen big increases due to being moved from the wrong line item to the correct line item. For regular expenses, Plagge stated that a commercial consultant is reflected and that he was going to be coming in over the summer to help with listing and valuing exempt properties in Ames. She stated that exempt properties in Ames are not valued because in the past assessors would not value exempt properties because there is no tax collected, such as Iowa State University properties, but that the Iowa Department of Revenue was now requiring values to be put on these properties. Plagge indicated that there were over 500 exempt properties that would need to be looked at. When asked by Supervisor Heddens if there was a deadline to have the property valued and listed Plagge stated that there was not a deadline yet.

Supervisor Faisal asked if unused deputy funds from the current year were being used for the commercial consultant. Plagge stated that they were and that going forward there would be some overlap between the future deputy, the consultant, and the two temps. Mayor Haila asked if the two temps were to try and catch up with backlog. Plagge stated the temps in the current proposed budget were strictly to collect data and that once the data has been collected those positions would be eliminated. Haila stated that when Plagge was initially hired there were several issues that required addressing and that this is part of the process of getting everything to where it needs to be. Plagge stated that the way prior administrations had done things was not wrong, but that the Iowa Department of Revenue now requires that buildings be priced from the Iowa manual.

Gartin asked if once the backlog was addressed staff would be where it needed to be. Plagge stated that with the size of the city and the properties present that staff is where she would want it to be. She also indicated that every district is different so an exact match to a different office would be difficult to accomplish. Plagge also stated that once there was a deputy in place it would help take some things off her plate so she could refocus on other projects. She restated that she felt things would be adequate once the data collection and updating process was completed.

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Plagge stated that the last page increased the amount for dues and memberships due to the classes she was having staff take and that these credentials and memberships would let staff access a wealth of information once they have them.

Finally, Plagge stated that due some rollover from the previous year, she was able to reduce her levy to 0.32228 per thousand from 0.351830 per thousand while still allowing for a 25% ending fund balance. Heddens stated that she appreciated the application of reserves to lower the levy.

A motion to receive the budget was made by Winfrey and seconded by Junck. Vote on Motion 3-0. Motion declared carried unanimously.

A motion was made to approve the budget by Corrieri and seconded by Heddens. Vote on Motion 3-0. Motion declared carried unanimously.

A motion was made to set the public hearing date of February 27, 2024, at 5:30 pm for the budget by Collins and seconded by Heddens. Vote on Motion 3-0. Motion declared carried unanimously.

DISCUSSION ON BOARD OF REVIEW VACANCIES AND POSSIBLE APPOINTMENTS: Haila stated that due to an unfortunate situation, Gina McAndrews was submitting her resignation from the Board of Review. Heddens moved to accept the resignation, seconded by Junck. Vote on Motion 3-0. Motion declared carried unanimously.

Haila then stated that there were now three positions to fill on the Board of Review and that four people had applied. Haila stated that Plagge has reviewed the applicants for necessary qualifications to be on the Board of Review. Haila also reviewed the applications and felt he could make the following recommendations for the expired terms:

Laurel Scott for the new term from January 1, 2024, and expiring December 31, 2029.

Martin Edelson for the term expiring December 31, 2026.

Sally Elbert for the term expiring December 31, 2028.

Haila stated that this would also allow for the Board of Review to be gender balanced.

Gartin moved to accept all three recommendations by Haila for new Board of Review appointments, seconded by Winfrey. Vote on Motion 3-0. Motion declared carried unanimously.

UNFINISHED BUSINESS: No unfinished business was brought forward.

NEW BUSINESS: No new business was brought forward.

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CONFERENCE BOARD COMMENTS: Gartin stated that he was hoping for a name search to be available on the Beacon Site as it is in other jurisdictions in Iowa and that he felt it would be very helpful for people in Ames but acknowledged that since it was shared with the Story County Assessor's Office there could be issues.

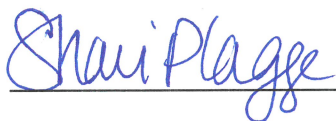
Haila wanted to commend Plagge for the work she has done and what she has accomplished in the Assessor's Office. He then asked her to explain how shallow the pool for assessors is. Plagge explained that most of the people on the list that are eligible for deputy and assessor positions already have positions. She further stated that that is why she is pushing for office staff to take classes and help provide for future assessors.

Haila then asked for an update on commercial classes that Plagge was taking. Plagge stated that she did have some classes coming up, and that she was also going to have some one-on-one time with the commercial consultant.

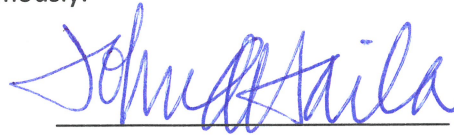
Plagge indicated when asked that she had reached out to several constituent members of the Conference Board so that she could come to meetings to educate them, and that she had heard back from Winfrey about whom to contact to set up a meeting with the Ames Community School Board.

ADJOURNMENT: Moved by Heddens, seconded by Junck, to adjourn the Ames Conference Board Meeting at 5:56 p.m.

Vote on Motion 3-0. Motion declared carried unanimously.



Shari Plagge, Ames City Assessor &
Conference Board Clerk



John A. Haila, Conference Board Chairman