

Minutes of the Story County Board of Review Original Session, May 1, 2020

On the 1st day of May, 2020, the members of the Story County Board of Review assembled in the County Assessor's Conference Room (County Administration Building) at Nevada, Iowa, for the purposes of organizing the local Board of Review, as provided in the Iowa Code, Section 441.33.

Jon Lowman, Chairperson, called this meeting to order on this day at 9:00 AM. Those members present were Edgar Christian, Jon Lowman. Janeen Driscoll was absent due to illness.

Due to the recommendations to limit gatherings and the Administration Building closed to the public to help slow the spread of the COVID-19 virus, the 2020 Board of Review session will be provided via conference calls originating from the Administration Building. Chairperson, Jon Lowman referenced Iowa Code 21.8(1) which addresses why a meeting in person is impossible or impractical due to the COVID-19 pandemic.

Edgar Christian moved and it was seconded by Jon Lowman that Jon Lowman be named Chairperson for the 2020 session of the Story County Board of Review. The election of a permanent Chairperson being in order, the members proceeded to vote and Jon Lowman was elected permanent Chairperson of the Board, thereupon presided as such.

The Chairperson, Jon Lowman then called for nominations for Vice-Chairperson and Jon Lowman moved and it was seconded by Edgar Christian to nominate Edgar Christian. The members of the Board proceeded to vote and Edgar Christian received two votes and having the majority of the votes cast was declared elected Vice-Chairperson at this session of the Board.

It was then moved by Edgar Christian and it was seconded by Jon Lowman that Jon Lowman be appointed Clerk of the board at this session, and the majority of the board members present their vote for such appointment, and said Edgar Christian thereupon assumed the duties of Secretary of the Board.

The minutes of the May 29th, 2019 meeting were read and Jon Lowman made a motion and Edgar Christian made a second to approve the minutes as read. All ayes, nays none, motion carried. The board proceeded to review the 2020 rules of procedure and Edgar Christian made a motion and Jon Lowman made a second to adopt the proposed rules of procedure as follows. All ayes, nays none, motion carried. The rules of procedure are as follows:

2020 Rules of Procedure for Story County Board of Review

Due to the COVID-19; the Story County Assessor's Office is Closed to the Public

For Story County Parcels (Excluding the City of Ames)

1. Protests shall not be considered unless filed in writing, preferably on a petition form, postmarked or received between April 2nd through April 30th as prescribed by law. If April 30th falls on the weekend or holiday an appeal will be accepted the following business day. *** The State of Iowa has been declared a disaster area due to the COVID-19 virus. Therefore, the appeal period to the Story County Board of Review is extended from April 2 to June 5, 2020***
2. Petition forms may be obtained from the assessor's office (515-382-7320) or from the assessor's web site at <http://www.storycountyiowa.gov/index.aspx?NID=803>.
3. Assessment data and sales data may be obtained on our Story County Real Estate and GIS Web site at www.storyassessor.org.
4. Protests must be based on one or more of the five (5) grounds as specified in Chapter 441.37 of the Code of Iowa. ***The Board of Review requires supporting documentation to support your grounds of protest. Remember, you are appealing valuations, not taxes*** **It is suggested that the following types of documentation be supplied to the board of review to help support your estimate of value.**
 - A copy of any appraisals made for any purpose, such as financing, refinancing, sale, purchase, mortgages, estate, or any other type of property settlement.
 - A copy of a sales agreement or evidence of a recent sale.
 - A list of three to five sales of properties comparable to yours that indicate your property would not sell for its assessment.
 - A copy of any listings, or offers to sell or offers to buy.
 - Pictures or inspection reports showing deficiencies that may be not observed from an outside inspection.
 - An itemized listing of any or all construction cost, remodeling cost or repair cost which are associated with the property in question.

(2020 Board of Review --- Rules of Procedure --- continued)

5. The Board of Review requests that all protest(s) filed on property that is classified as commercial, industrial or multiple family units that have any portion leased, shall have, in addition to the information required on the protest form, an operating statement(s) for the last 3 years and a current rent roll or rent schedule; plus a copy of the lease be submitted. Please attach this information with the protest form when filed.
6. If you are requesting your classification to be changed to agricultural, you may need to submit copies of your "IRS Schedule F" or "Form 4835" with supporting schedules for the past (3) three years. If the property is being leased, please submit a copy of the lease. Also, you should furnish any additional documentation that the parcel in question is being utilized as an agricultural operation. Agricultural property includes land and improvements which are in good faith used primarily for agricultural purposes with an intent to profit. (71.1(3) Iowa Administrative Rules.)
7. **Oral & Non-oral hearings**—As of March 18, 2020, all Story County Buildings and the Story County Administration Building were closed to the public due to the COVID-19. All buildings were closed to protect the public and county employees in the midst of the expanding public health crisis which exists. **Therefore, any requested oral hearings will be conducted by a telephone conference call.** If an oral hearing is requested, you will be contacted by the assessor's office as to the date and telephone number to call for such hearing.

If you request an oral hearing, it must be stated on your petition. If you do not indicate if an oral hearing is requested, it will be considered to be a non-oral hearing. Please include your telephone number and mailing address where you can be contacted. All oral hearings will be held by conference call and are limited to fifteen (15) minutes if possible. All hearings will be held in the month of May and June. You will be contacted for an assigned date and time for your hearing.
8. Protesters will 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.
9. Discussion with a member of the board of review concerning your valuation other than when the board is in session is not permissible.
10. The Assessor and /or office employee shall be required to be present for all oral hearings which will be held by conference call to confirm values, circumstances, conditions and statements.
11. The Board of Review will not require an inspection of the property being protested due to the COVID-19. The taxpayer needs to supply any pictures, appraisals, or other related data which may be beneficial to the Board of Review.

All ayes, nays none, the rules were adopted for 2020.

The Board proceeded to review the following properties concerning their valuations.

Residential (02-07-300-460) Petition #001

Name (Owner) -----	Hill, Peter J & Jeannie
Property Address --	12185 Timberland Dr. Story City
Land Value -----	\$ 98,600
Dwelling Value-----	\$ 140,900
Total Value -----	\$ 239,500
Ground Appealed--	#3. Property is exempt or misclassified.

Jon Lowman made a motion and Edgar Christian made a second to grant 1.00 acre of slough exemption with the exemption amount of \$8,100. All ayes, nays none, motion carried.

Commercial (01-11-447-108) Petition #002

Name (Owner) -----	Bethany Manor Inc.
Property Address --	327 Larson Ave. Story City
Land Value -----	\$ 16,900
Building Value-----	\$ 132,000
Total Value -----	\$ 148,900
Ground Appealed--	#3. Property is exempt or misclassified.

Jon Lowman made a motion and Edgar Christian made a second to grant the Charitable Nonprofit exemption to this parcel with the exemption amount of \$148,900. All ayes, nays none, motion carried.

Jon Lowman made a motion and Edgar Christian made a second to recess the session until 9:00 A.M. on May 19th, 2020. All ayes, nays none motion carried.

Jon Lowman, Chairperson

Attest: _____
Jon Lowman, Clerk