

The Muscatine Conference Board was called to order by Santos Saucedo, Chairperson at 6:00 p.m., January 28, 2021.

Roll Call was taken with members present either in person or by utilizing GoToMeeting:

<u>Mayors</u>	<u>Board of Supervisors</u>	<u>School Board</u>
Andrew Reams	Scott Sauer	Barbara Thompson
Diana Broderson	Jeff Sorensen	Denny Schuur
Robert Hartman	Santos Saucedo	Robert Metzger
Bob Schmidt		Tara Lindsay

Agenda item #3, a motion was made by Jeff Sorensen, Supervisor and seconded by Diana Broderson, Mayor to approve the February 25, 2020 minutes as mailed. Motion carried unanimous vote by all voting units.

Agenda item #4, Randy gave a brief summary of the 2021 assessment year regarding the Muscatine County Assessor's Office as presented in the Annual Report.

With COVID-19, we have added the Homestead and Military Credit applications to the MAGIC web site. Instead of coming in to the office, the property owner can sign for the credits utilizing MAGIC site.

2021 is a reassessment year. Residential, industrial, commercial and multi-residential classes are based on market. By using sales, we are able to make adjustments to map areas and/or the manual level.

According to the Code of Iowa, our goal is to be 95 – 105%. After looking at sales, adjustments have been made to land values (residential and commercial) and map areas due to the market. No change was made to the manual level because we will be applying the Department of Revenue 2020 manual to the 2022 Assessment year.

Ratios for classes: Residential – 98%. Commercial – 98 to 99%. Over the past two years we have had only 22 sales for the Multi-Residential class (nursing homes or complexes over 4) and we are anticipating an equalization order for this class but not the others. Agriculture is based on the productivity figure, not market. Ag values have been down but not substantially. Ag rollback percentage of value of an Ag building compared to market. Changed from 80% to 85%. For example, \$100,000 outbuilding would be assessed as \$15,000.

For 2020, we had 30 informal reviews which the forms are filed with the office between April 2<sup>nd</sup> and April 25<sup>th</sup>. Because of COVID-19, reviews were done by videos or pictures supplied by the property owner. Then a decision on the value was made. If an onsite inspection was performed, for the safety of employee and property owners, we did a “no touch” inspection.

For the Board of Review (BOR) we had 16 appeals. Four appeals were adjusted and 12 were denied. Two commercial properties went on to PAAB or District Court. Cargill appealed late and they were denied by the BOR and will be taking their case to PAAB. Hy-Vee will be going to District Court & we will be using the County Attorney for council.

We work closely with the IS Department and MAGIC. The IS department helped in setting up the communication for the meeting tonight. MAGIC is developing dashboards. With dashboards, you populate the map with information you want to study for example, showing

sales or lot sizes with assessed values in different neighborhoods. Making your assessments consistent.

The Ad Hoc Committee, Scott Sauer, Emily Geertz and Robert Barrett met December 14<sup>th</sup> to review the budget and discuss salaries. The Deputy salaries were removed from the merit program and will be based on percentages. By doing this, the raises for office personnel will be more equitable. The Assessor's salary increase is to be based on the Social Security cost of living percentage. The committee also reviewed the budget.

Agenda item #5, Jeff Sorensen, Supervisor moved to approve the salary recommendation from the Ad Hoc Committee. Motion was seconded by Diana Broderson, Mayor. After no discussion. Motion carried unanimously by all voting units.

Agenda item #6, The Chair then opened discussion and possible action to approve the proposed 2021-2022 Appraisal Expense, Board of Review and Examining Board budgets for publication. Randy went through some of the line items. The budget has stayed stable.

Data Processing has increased, but next year we expect the amount to go down.

Software maintenance was an increase because of Vanguard (Appraisal Company) increase in service fees and the maintenance fee for Homestead/Military applications on the Beacon site.

Designated Reserve fund is for the reappraisal of Grain Processing, Gerdau in Wilton and SAAB. The Designated Reserve fund is for legal expenses for appeals, vacation/sick settlement at retirement and purchase of a new vehicle. The Reserve fund normally caps off around \$60,000. The reappraisal project will be paid out this year and then the amount in the Reserve Fund will go back to the \$60,000.

It was first reported increase between last year and this year tax levy, that is not the case after entering the budget information onto the Dept. of Management website and having the update valuation report from the Auditor's office, I am pleased to report a decrease in Mill rate to .33056 from .36666. According to Code, we are not to exceed .675 of the tax levy.

With no further discussion, a motion was made by a Nathan Mather, Supervisor, to approve the Budget for publication and seconded by Diana Broderson, Mayor. Motion carried unanimously by all voting units.

Agenda item #7, Discussion & possible action to set date for public hearing for discussion and adoption of final 2021-2022 budgets. A motion was made by Jeff Sorensen, Supervisor to set date for February 23<sup>rd</sup> at 6:00 p.m. The motion was seconded by a Barbara Thompson, School Board Member. Motion carried unanimously by all voting units.

Agenda item #8, Appointment of Ad Hoc committee members for the 2021 calendar year. After some discussion, Nathan Mather, Supervisor made the motion to appoint Ad Hoc representative: Robert Barrett – Mayor; Emily Geertz - School Board; Scott Sauer - Board of Supervisors. The motion was seconded by Denny Schuur, School Board Member. Motion carried unanimously by all voting units.

Agenda item #9, Reappointment of Brad Akers to the Board of Review for six-year appointment. His term expired Dec. 31, 2020. With no further discussion, a motion was made by a Jeff Sorensen, Supervisor and seconded by Robert Hartman, Mayor. Motion carried unanimously by all voting units.

Agenda item #10, The Chair then opened discussion for other business. Two new codes from legislation passed: 1) Assessors/Deputies should not assess their own or family properties. Yearly, property cards and a comparable study will be turned into the Department of Revenue. 2) Outside council will be approved by the Conference Board and an annual report with cost and hours will be sent to the Department of Revenue.

Agenda item #11, Adjourned at 6:36 p.m... With no further discussion, a motion was made by a Jeff Sorensen, Supervisor, to adjourn and seconded by Denny Schuur, School Board Member. Motion carried unanimously by all voting units.

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Randy A. Spies, Assessor

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Santos Saucedo, Chairperson      Date