

**MINUTES OF THE WORTH COUNTY BOARD OF REVIEW
ORIGINAL SESSION
WEDNESDAY, MAY 1, 2024, 8:30 AM
Magistrate Room, Courthouse
1000 Central Ave, Northwood, Iowa 50459**

Meeting Type:

Board of Review Organizational and Session Preparation Meeting

Meeting Purpose:

The purpose of this meeting is to organize the Local Board of Review and prepare for the upcoming session, as provided in Section 441.33 in the Code of Iowa.

Call to Order:

The meeting was called to order at 8:30 a.m.

Attendees:

Scott Madsen: Board Member

Cindy Thompson: County Assessor

Mike Romig: Board Member

Judy Stevens: Chief Deputy Assessor

Jerry Hopperstad: Board Member

Andrea Myli: Assessor's Office

Approval of Agenda:

Jerry Hopperstad motioned, and Scott Madsen seconded to approve the agenda as written. Motion carried.

Public Notice:

There was verbal confirmation that this meeting was held in compliance with Iowa Code Sections 21; 21.5; 21.6.

Election of Board Officers:

A motion was made by Hopperstad to Appoint Romig Board Chair, Hopperstad Board Clerk, and Madsen Vice Chair, seconded by Scott Madsen, 3 ayes, motion carried.

Thereby, for the 2024 session of the Board of Review, the officers are as follows:

Chairperson:	Mike Romig
Vice Chairperson:	Scott Madsen
Clerk:	Jerry Hopperstad

Adopt Rules of Procedure:

The Board being duly organized, unanimously adopted the rules of procedure as follows:

1. All protests must be submitted in writing on official petition forms, letters, faxes or emails. Letters, faxes & emails must be specific as to which grounds for appeal they are presenting. Letters, faxes and emails will be recognized as to whether they meet the legal date for filing (April 2nd – April 30th) but an immediate request will be made by the Assessor's Office that all must be formalized by way of filing a completed petition of protest form with accompanying signature. Anything postmarked by April 30th, and received in the Assessor's Office no later than May 6th, 2024, will be considered as the legal cut-off date for formal protests.
2. Protests must be only of the five (5) grounds as specified in Chapter 441.37 of the Iowa Code (attached).
3. Protest must be completed with supporting documents, signed, and filed within legal dates (April 2-April 30).
4. All oral hearings are denied without a valid petition and written request of oral hearing on file.
5. All oral hearings shall be for no more than 10 minutes unless an extension is granted by the full Board.

6. All value decisions at oral hearings will be deferred until after the hearing so the Board can discuss and seek equalization by majority vote of members present.
7. Official notice of all Board decisions will be mailed to each petitioner.
8. Board of Review members are not permitted to discuss adjustment amounts outside a regular Board session.
9. The Assessor and/or Deputy shall be required to hear all oral hearings to confirm values, circumstances, conditions, and statements.
10. All oral hearings shall be by appointment only.
11. Oral hearing appointments shall be scheduled with the entire Board.
12. Tax exemption claims shall be approved by the Board only on legally exempt properties.
13. Claimants of exemption claims denied by the Board will be notified of denial by the Clerk of the Board.
14. All forms will be numbered, and a record kept in the Assessor's office of whom the form was given to and for what property.
15. Forms will be given to the property owner or his agent in person or upon written request by the owner or his agent. No supply of forms shall be given to any group or organization for distribution to their members.
16. Letters of protest received by mail may be accepted as a Petition of Protest under certain circumstances.

Old Business/PAAB Review: Assessor Thompson reported that there has been no progress with the ongoing PAAB case against POET.

Review of Petitions:

The Board reviewed petitions count to date.

Schedule Next Meeting:

The Board proceeded to set a meeting date of Wednesday, May 8th at 8:30 a.m. for oral hearings and to dispose of all petitions.

Meeting adjournment:

At 9:06 the Board adjourned for the day. (Session remains open.)

ATTEST;

CLERK

CHAIRPERSON