

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

AMES, IOWA

FEBRUARY 25, 2025

The Regular Meeting of the Ames Conference Board was called to order by Chairman John Haila at 5:00 p.m. on February 25, 2025. Present from the Ames City Council were Bronwyn Beatty-Hansen (via Zoom), John Haila, Tim Gartin, Rachel Junck, Amber Corrieri, Anita Rollins, and Gloria Betcher. Linda Murken and Latifah Faisal represented the Story County Board of Supervisors. Angie DeWaard represented the Ames Community School District Board of Directors, Joe Anderson the Nevada Community School District Board of Directors, and Joshua Bennet the Gilbert Community School District Board of Directors via Zoom. The United Community School District Boards of Directors was not represented. Also present was Shari Plagge, City of Ames Assessor, City Attorney Mark Lambert, and Daniel Boberg, City Assessor Staff as Recording Clerk.

MINUTES OF FEBRUARY 27, 2024: Moved by Betcher, seconded by Murken, to approve the Minutes of the February 27, 2024, meeting of the Ames Conference Board with one spelling correction. Vote on Motion 3-0. Motion declared carried unanimously as amended.

Haila reminded members of the Conference Board that a motion and second must be from 2 different units and the vote is by the majority of the unit.

ANNUAL REPORT HIGHLIGHTS FROM SHARI PLAGGE, CITY ASSESSOR: Plagge stated that updating land values was the project currently being worked on in the Assessor's Office. She also indicated that 65 condo regimes had been rescinded for the 2025 year, and that the office had transitioned IT services from a former staff person and outside vendors to City of Ames IT. In the past year, all staff had been attending classes and that the reappraisal project was moving forward.

Plagge discussed the goals for the next two years. Staff continues to review properties for the January 1, 2027 reappraisal project. Also, she is currently working with City HR staff to appoint a Deputy and fill the remaining full-time positions. Plagge indicated that two members of staff would be scheduling their time for the deputy exam with the Department of Revenue. A Mass Appraisal Report will be produced in the fall, it is an equalization year.

Plagge indicated that goals for the next five years were to finish the reappraisal project for 2027, create procedures for regular reviews of property for future years, and to finalize pricing guidelines. Ongoing projects would be to continuously provide reports for the office website, have staff attend classes, and increase public outreach. Plagge also highlighted staff accomplishments for each staff member.

Plagge continued to review the annual report. A review of the 2024 abstract of values showed the value change from the previous year. Plagge explained that the total value shown for the fully exempt value was low, many of the exempt properties owned by the City and ISU did not have a value or information. As a reminder, the Iowa Department of Revenue's Local Administrative Director had discussed with Assessors that they are to value all exempt property per Code a few years prior. Staff will be gathering the information and placing values on all exempt property as time allows.

Gartin asked if any staff are trained to do assessments for properties like CY Stephens. Plagge stated that in the case of a special property like CY Stephens, Hilton Coliseum or Jack Trice Stadium that are not in the current Iowa Property Manual, she would probably need assistance from an outside consultant or

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vendor such as Vanguard Appraisals. Gartin stated that ISU must have a way they determine their property value for insurance purposes and wondered if there was communication with Iowa State. Plagge said that she will plan to contact someone at ISU when ready to list their property and after the smaller properties like City Hall and churches were completed. Gartin then asked about ag land and ag buildings. Plagge briefly described the process of ag valuation.

Plagge then reviewed the 2024 taxable values with assessment limitations applied. She stated that this information is determined by the Iowa Department of Management.

Statistical information about parcel counts, entry rates, permits and administrative reviews was shown to the Conference Board. Plagge explained that there were nearly 8,000 condo parcels before the consolidation project began, with the chart showing there were now 3,635 parcels. For the reappraisal project, a very small percentage of properties were unable to be inspected, and she felt that was a very good number.

Betcher asked if it mattered if staff were able to get into properties. Plagge stated that generally, a house is kept up on the exterior and the condition of the interior of a house isn't as well maintained. In her experience, an interior inspection usually results in a needed adjustment for condition thus increasing overall depreciation. It also benefits the homeowner because ultimately it lowers the value. There are also instances where the opposite is true. The goal is to maintain equity.

Plagge gave an update on tax appeals. She indicated that 43 informal agreements had been reached for the 2024 year, and that 31 protests were heard by the Board of Review. 7 PAAB or District Court cases were filed for 2024, and that currently there were 7 PAAB or District Court cases still pending for the 2023 and 2024 years.

Plagge reviewed the list of the pending appeals and when the hearings were scheduled to be heard. She also indicated that these seven cases presented a potential difference in valuation of \$22,665,400. Haila asked for an explanation of how Wal-Mart appeals their properties. Plagge explained that Wal Mart appeals every odd year and in most jurisdictions.

There was a small discussion about hiring outside counsel for certain appeals. She indicated that the City Attorney must approve using outside counsel. Plagge stated that several other jurisdictions have hired the same counsel for their Wal-Mart cases, and he has been successful.

DISCUSSION ON CITY ASSESSOR'S BUDGET PROPOSAL FOR FY 2025/2026: Finally, the proposed budget for 2025-2026 was presented to the Conference Board. Plagge stated that Attachment D for the budget is for shared services, except for Vanguard CAMA Software, including services from the City of Ames, Maps committee and aerial photography.

Betcher stated that in one document it stated that the Iowa Department of Revenue had changed their software three times and wondered about costs to the office for those changes. Plagge stated that up

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AMES, IOWA

FEBRUARY 25, 2025

front costs weren't really an issue, but that various software vendors would probably be increasing their costs in the future. Changes are largely due to law changes and software updates or upgrades.

Plagge stated that Attachment C was salary and benefits information. She pointed out that the increase for salaries matched that of the City of Ames and that City Finance had calculated the information. She indicated that the position of Database Manager was no longer needed after the software conversion and the City IT absorbing IT services. There is a new position proposed, Assistant to the Assessor, that she is working with HR. to define the job description. She also indicated that temp positions would be ending by June 30, 2026.

Gartin asked about the size of the Ames office compared to that of other City Assessors. Plagge indicated that every office is different in terms of roles and responsibilities they share with other offices, so that question was harder to answer than it first appeared but could get that information.

Plagge stated that the overall proposed budget was going up 2.37%, however the levy rate is going down 6.76%.

Haila asked about potential future levy rates being significantly increased after a large drop of almost \$500,000 in the fund balance. Plagge stated that she didn't expect that to happen and that funds from prior budgets were not spent resulting in the increase in fund balances. Haila then remarked that there would be a drop in the budget due to the current temporary help.

Moved by Gartin, seconded by Murken to receive the proposed budget for FY 2025/2026. Vote on Motion 3-0. Motion declared carried unanimously.

Moved by Gartin, seconded by Murken to approve proposed budget for publication. Vote on Motion 3-0. Motion declared carried unanimously.

DISCUSSION ON BOARD OF REVIEW: It was stated that Gail Johnston's term on the Board of Review had expired on December 31, 2024. Plagge stated that Johnston had indicated that she was willing to serve another term on the Board of Review.

Rollins moved, DeWaard seconded to appoint Gail Johnston to the Board of Review effective January 1, 2025. Vote on Motion 3-0. Motion declared carried unanimously.

NEXT MEETING OF CONFERENCE BOARD: Betcher moved, Anderson seconded to set the public hearing date of March 11, 2025, at 5:30 p.m. on the FY 2025/2026 proposed budget. Vote on Motion 3-0. Motion declared carried unanimously.

UNFINISHED BUSINESS: No unfinished business was brought forward.

NEW BUSINESS: The Mini-Conference Board was discussed. Chairman Haila asked City Attorney Lambert for a recommendation on whether to continue or discontinue the Mini-Conference Board. Lambert stated that he reviewed the information provided by the assessor. He indicated that recent changes to open meetings laws and accessibility requirements made it clear that the Mini-Conference Board was an advisory board that is still subject to all open meetings requirements. He also agreed with

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the assessor and stated that it would be cleaner if the entire Conference Board made decisions instead of the Mini-Conference Board.

Rollins moved, Murken seconded a motion to discontinue the Mini-Conference Board. Vote on Motion 3-0. Motion declared carried unanimously.

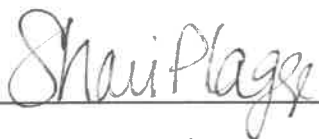
Haila stated that he felt a policy to establish a policy for an ending fund balance for the budget should be on the agenda for the next meeting. Gartin asked if Corey Goodenow, Director of Finance for the City of Ames could help provide a recommendation. Murken stated that she had concerns about setting a hard and fast limit. Haila clarified that he wanted a floor, a minimum percentage for the ending fund balance. Plagge stated that in her experience about 35 percent is what will carry the office through the first few months until taxes are collected. Haila also indicated that Plagge had been preparing budgets for 15 years and would have a good idea of what a percentage should be but could ask Corey for assistance.

Gartin moved, DeWaard seconded, to add to the next agenda a policy to maintain a minimum fund balance. Vote on Motion 3-0. Motion declared carried unanimously.

Haila stated that he and Plagge had discussed having the budget meeting on a night other than a City Council meeting night. Plagge indicated that doing so would allow for more discussion for the Conference Board and not feel rushed. It would also prevent the Conference Board from intruding on the City Council Meeting time. Gartin would like to see them stay on Council nights for efficiency since this is a busy time of year. Plagge stated that she checks with the City Clerk and the Chairman before scheduling the meetings. Chairman Haila indicated this would be more for the first meeting since the second meeting is less of an issue. Betcher moved, DeWaard seconded to consider scheduling future Conference Board meetings on a non-City Council meeting night. Vote on Motion 3-0. Motion declared carried unanimously.

CONFERENCE BOARD COMMENTS: No comments were brought forward by the Conference Board.

ADJOURNMENT: Moved by Murken, seconded by Junck, to adjourn the Ames Conference Board Meeting at 6:02 p.m. Vote on Motion 3-0. Motion declared carried unanimously.



Shari Plagge, Conference Board Clerk
& Ames City Assessor



John A. Haila, Conference Board Chair