

**2020 Ames City Board of Review Minutes
May 1, 2020 – Morning Session**

The members of the Ames Board of Review assembled for an electronic meeting on May 1, 2020, at 9:30 a.m. for a regular meeting. Chairperson Jackson called the meeting to order at 9:37 a.m.

Members present: Thomas Jackson, Chairperson
Jami Larson, Vice-Chairperson
Ron Murphy, Clerk
Gail Johnston
Bill Whitman

Also present: Greg Lynch, Ames City Assessor
Brenda Swaim, Chief Deputy Assessor
Chris Bilslend, Residential Appraiser
Scott Harvey, Residential Appraiser
Dan Boberg, Appraisal Technician, Recording Clerk
Lisa Henschel, Database Manager
Victoria Feilmeyer, Assistant City Attorney

The Board members were sworn in by Victoria Feilmeyer.

Whitman nominated Jackson for Chairperson, seconded by Johnston, motion carried unanimously.

Johnston nominated Larson for Vice Chairperson, seconded by Whitman, motion carried unanimously.

Whitman nominated Murphy for Clerk, seconded by Johnston, motion carried unanimously.

Lynch, Swaim, Bilslend, Harvey, and Boberg were sworn in by Jackson. Feilmeyer left the meeting at 9:45 a.m.

The Board proceeded to review Rules and Procedures, and it was determined that no amendments were necessary.

Minutes from June 6, 2019, were approved unanimously and without amendments.

Minutes from March 26, 2020, were approved unanimously and without amendments.

Lynch referenced a chart that reflected the output of assessment rolls for 2020. He stated that most of the changes in assessed values were due to new construction with only some revaluation.

Lynch then displayed another chart for 2020 valuation totals, pointing out highlights for the Board.

Swaim then presented a chart reflecting residential information over several years' time. She stated that the information reflected new construction, sales, and permits. She stated that the split of the total assessment of 75% dwelling value and 25% land value was still in effect, unless there was a partial assessment, when the land value was calculated as if the property had been completed per plans and specifications. Swaim opened for questions, but the Board did not have any to ask.

Lynch stated that only permits and sales were valued for commercial and other values. He further stated that co-ops had not been revalued since 2007, and that he had raised all of them by 30% after running analysis. He stated that there had been some informal agreements reached with co-op owners and that in total 153 co-ops had been reassessed.

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A sheet was presented with information regarding cases from previous board sessions that had been appealed to the Property Assessment Appeal Board or District Court. Lynch highlighted two cases that had been problematic, stating that there had been a motion to dismiss filed that he expected to be finalized soon, but that PAAB was delayed by Covid-19 pandemic.

Lynch also stated that he had been contacted by several tax representatives regarding the 2020 valuations. He stated that the valuations for 2020 should be based on what happened in 2019, and that 2021 would be when the effect of the pandemic would be reflected in values. Jackson stated that he expected there would be some appeals related to the pandemic, and that this would have to be explained to them.

Whitman asked if a schedule had been determined for the Board. Lynch stated that there would have to be a wait and see attitude regarding protests coming in. Lynch further stated that the filing deadline for the Board had been extended to June 5, 2020 with the Board being extended to June 15, 2020. The original tentative schedule was displayed for the Board to see, with Swaim stating that the meeting on May 5, 2020 had been cancelled.

There proceeded to be a conversation about several procedures for a meeting on Zoom, with how to provide feedback when requested by the Chairperson and how the public could attend the meeting. Jackson concluded that procedures would be adapted as the Board met.

Swaim stated that a number of assessment notices hadn't been issued due to a computer error and that there would be several office initiated requests to correct those.

Having no further business, Larson moved to adjourn. Johnston seconded. The Board adjourned this meeting at 10:15 a.m.

Ron Murphy, Clerk

Thomas Jackson, Chairperson