

**MINUTES OF THE WORTH COUNTY BOARD OF REVIEW
ORIGINAL SESSION
THURSDAY, MAY 1, 2025, 9:00 a.m.
Supervisors' Office, 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 9:01 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 Madsen to Appoint Romig Board Chair, Hopperstad Board Clerk, and Madsen Vice Chair, seconded by Hopperstad, motion carried.

Thereby, for the 2025 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 9th, 2025, will be considered as the legal cut-off date for formal protests.
2. Protests must be only one of the five (5) grounds as specified in Chapter 441.37 of the Iowa Code (attached).
3. Protests 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 for 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 a settlement offer regarding the ongoing PAAB case against POET. In reference to Agvantage FS, Growmark & Nexus Cooperative she related that all horizontal tanks, 30,000 gallons and less have been removed from the tax rolls and listed as personal property.

Review of Petitions:

The Board reviewed petition count to date. Assessor Thompson summarized the informal reviews resolved by the Assessor.

Following discussion, the Board of Review acted on its own in regard to the following parcels. Madsen motioned and Hopperstad seconded the following changes. Motion carried.

1. Name & Address: Beverly Land Company
2912 Hamilton Blvd. STE 102, Sioux City, IA 51104
Parcel Number: 05-33-100-008 (Now -011)
Description: NW NW Except Parcels A & B, 33-99-22

Land:	\$89,586
<u>Improvement:</u>	<u>\$0.00</u>
Total:	\$89,586

Reason: Grain Bins & .745 acres listed incorrectly on this parcel due to incomplete split. Improvements & land moved to correct adjoining parcel.
2. Name & Address: Deborah Varner
204 Maple St, Kensett, IA 50448
Parcel Number: 07-33-178-004
Description: Kensett, Mrs. Finches Add/2nd Add, Block 2, Lots 3 & 4

Land:	\$11,475
<u>Dwelling:</u>	<u>\$28,496</u>
Total:	\$39,971

Reason: Adjust condition from normal to poor.
3. Name & Address: Robert Ford & Sara Schlichter
812 485th St, Northwood, IA 50459
Parcel Number: 02-20-100-009
Description: Parcel in SW NW, 20-100-21

Land:	\$67,850
<u>Dwelling:</u>	<u>\$38,278</u>
Total:	\$106,128

Reason: Buildings in poor condition and listed incorrectly. Dwelling in very poor condition.

Schedule Next Meeting:

The Board proceeded to set a meeting date of Monday, May 12th, 9:00 a.m. for oral hearings and to dispose of all petitions.

Sales Ratio Review

The Assessor reported the final sales ratios from Assessed Year (AY) 2024 and the required valuation increases made for AY 2025.

Meeting adjournment:

At 10:01 a.m. the Board adjourned for the day. (Session remains open.)

ATTEST;

CLERK

CHAIRPERSON