

## MINUTES OF THE WORTH COUNTY BOARD OF REVIEW

### ORIGINAL SESSION

The Worth County Board of Review met at the Courthouse, Northwood, IA on Monday, May 1<sup>st</sup>, 2023 at 8:30 A.M.

Chairperson, Mike Romig called the meeting to order at 8:31 A.M. The members present were: Scott Madsen, Mike Romig, Jerry Hopperstad, County Assessor Cindy Thompson and Assessor Staff Andrea Myli.

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

Notice of this meeting had been posted at the North & South entrances of the Court House and on the Worth County website.

After some discussion a motion was made by Jerry Hopperstad and seconded by Scott Madsen to reappoint officers from the prior year's session, Mike Romig to serve as Chairperson, Jerry Hopperstad to serve as Clerk, and Scott Madsen to serve as Vice Chairperson. Motion passed unanimously.

Thereby, for the 2023 session of the Board of Review, the officers are as follows:

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

Each member proceeded to assume his duty for this Board.

Purpose of this meeting was to organize this local Board of Review as provided in the Iowa Code Sec. 441.33.

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 2<sup>nd</sup> - May 1<sup>st</sup>) 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 May 1<sup>st</sup> and received in the Assessor's Office no later than May 5<sup>th</sup> 2023 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-May 1).
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 appointment 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.

Assessor Cindy Thompson reviewed this year's informal petitions with the Board.

The Board was notified that there had been five petitions filed thus far, but property-taxpayers have until postmark date May 1, 2023 to file due to April 30<sup>th</sup> falling on a Sunday. The Board reviewed and discussed the current petitions.

The Board then proceeded to set a meeting date of Monday, May 15<sup>th</sup>, 2023 at 8:30 A.M. and to remain in session until oral hearings are complete.

Jerry Hopperstad made a motion and Scott Madsen seconded to recess until Monday, May 15, 2023 at 8:30 A.M. Motion passed at 9:39 A.M.

ATTEST;

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CLERK

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CHAIRPERSON