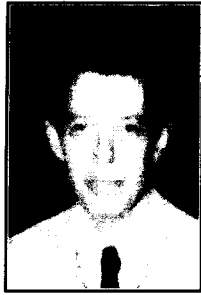


# To the Ames City Conference Board

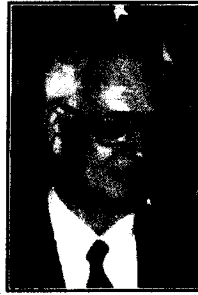
## 60 Years of Service to the Citizens of Ames



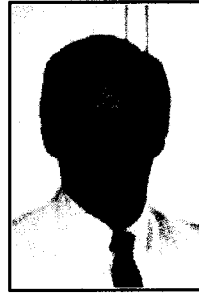
Art Mendon  
1948 – 1973



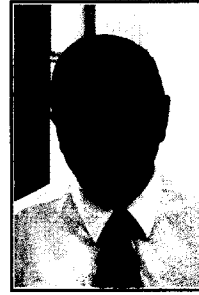
Roger Fritsch  
1973 – 1977



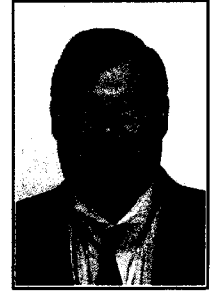
Harold Zarr  
1977 – 1979



Melvin Obbink  
1979 – 1980



Richard Horn  
1980 – 2005



Greg Lynch  
2006 – Present

## Conference Board Members

Ames Mayor Ann Campbell, Chair

### Ames City Council:

Ryan Doll ~ Matthew Goodman ~ Jami Larson ~ Riad Mahayni  
Jim Popken ~ Dan Rice

### Ames School Board of Directors:

Roy Cakerice ~ Gail Johnston ~ Mary Jurenka ~ Anita Rollins  
Paul Sodders ~ Francis Todey ~ Dan Woodin

### Story County Board of Supervisors:

Wayne Clinton ~ Jane Halliburton ~ James Strohman

**Ames City Assessor's Budget Proposal for the 2009-2010 Fiscal Year**  
**For the Conference Board meeting at 6:30 p.m. on January 27, 2009**

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The following report outlines the structure, programs, duties and activities of the Ames City Assessor's Office. A line item budget proposal for the 2009-2010 fiscal year is attached (see **Attachment "A"**).

The Mini Conference Board met January 8, 2009, to review the Assessor's budget proposal. Members present were Jami Larson, Ames City Council; Francis Todey, Ames School Board of Directors; Wayne Clinton, Story County Board of Supervisors; and Greg Lynch, Ames City Assessor. Also present was Matt Riese (Story County IT), Brenda Swaim (City Assessor), Dawn Tank (City Assessor) and Judy Heimerman (City Assessor).

For Conference Board Members, minutes from the Mini Conference Board meeting were included with the *2009-2010 Annual Report*. The public may view the minutes by visiting the Ames City Assessor's Office in City Hall.

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## **CONFERENCE BOARD**

Iowa assessment laws can be found in Chapter 441 of the *Iowa Code*. Other chapters affect the process and there are numerous administrative rules. The *Code* creates a Conference Board for each county. City Assessors are optional for cities with populations over 10,000. City Assessors are created by ordinance and a Conference Board is automatically created. The City Conference Board includes the City Council, School Board of Directors and County Board of Supervisors. The Mayor is chairperson. The Conference Board votes as three voting units, with a majority of the members present for each unit determining the unit's vote. At least two members of a voting unit must be present in order to vote.

The Conference Board must meet annually to propose a budget for publication. The Board must meet again to hold a budget hearing and approve a budget. The Ames City Conference Board has used a subcommittee called the Mini Conference Board to facilitate the budget discussion. Each of the three voting bodies appoints one member to the Mini Board to conduct a preliminary meeting to discuss budget proposals with the Assessor and report back to their full body. The Mini Board has also been used to draft a personnel policy handbook and advise the Assessor on policy issues.

The Conference Board appoints the Assessor, Examining Board and Board of Review. The Examining Board is activated when the Assessor position is vacant, or in the unlikely event of a Deputy Assessor appealing a termination or disciplinary action.

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## BOARD OF REVIEW

The Ames Board of Review has five members. Members are appointed for staggered six-year terms. The *Code* requires members to have different occupations, and that at least one is experienced in real estate or construction. The Board of Review meets annually in a limited time frame to hear appeals. Most decisions from the Assessor can be appealed; for example, values, classification and exemptions. The expiration date for each member is:

Mary Jane Clithero	12/31/2010	Lowell Greimann	12/31/2013
Roy Zingg	12/31/2011	Thomas Jackson	12/31/2008
Joan Burrell	12/31/2012		

Thomas Jackson's term expired December 31, 2008. He has indicated his willingness to accept another term, and the Conference Board is asked to reappoint him.

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## ASSESSOR

The Conference Board appoints, or reappoints, an assessor for a six-year term. Iowa assessors are required to pass a comprehensive examination before being eligible to be appointed. In order to be reappointed, 150 hours of state-approved continuing education, of which at least 90 hours must be tested courses, are required during the six-year term.

The main duties of the Assessor are to classify and value all taxable property in the assessment jurisdiction. Iowa law requires reassessment in odd-numbered years and notification of changes of value in even-numbered years. Even-numbered year changes are typically new construction or renovation of existing structures. In odd-numbered years, the Ames office recalculates values and sends notices to property owners.

In addition, the Assessor administers multiple exemption programs. The most common is the homestead credit and military service exemption. Less common, but more problematic, are exemption claims for religious and charitable organizations.

In the course of classifying and valuing property in Ames, extensive property-related information is acquired. Public information laws require, and common sense dictates, that most of this information be readily available for review. This often involves considerable time and effort, but it is an essential part of the operation.

It is also important for the Conference Board members to fully understand what the Assessor does not do:

- Does not calculate or collect taxes.
- Does not set the level of value – the Assessor measures the level of value, as indicated by sales of real property in Ames.
- Does not make the laws and rules for assessments.

The most visible function of the office tends to be providing information to the public via the Internet or through requests in the office. However, the first priority and the primary effort of the

office is discovering changes in real property; such as new construction, and maintaining the classification and values for the entire tax base of Ames.

In summary, the Assessor has a variety of duties and functions and is an integral component of local government operations.

## VALUATION

The tax base changes from 2007 to 2008 were as follows:

<b>Ames Taxable Valuations by Class: 100% Assessed Value (in Thousands of Dollars)</b>				
<b>Class</b>	<b>2007 Actual</b>	<b>2008 Value</b>	<b>Difference 2007 to 2008</b>	<b>% Change</b>
Ag Land & Outbuildings	\$ 1,377	\$ 1,318	\$ - 59	- 4.3%
Residential & Ag Dwellings	2,285,903	2,380,262	94,359	4.1%
Commercial	817,930	825,683	7,753	0.9%
Industrial	107,483	110,467	2,984	2.8%
Railroads	2,688	2,751	63	2.3%
Utilities except Gas & Electric	6,730	6,723	- 7	- 0.1%
Total except Gas & Electric	\$ 3,222,111	\$ 3,327,204	\$ 105,093	3.3%
Gas & Electric Valuation	6,980	7,083	103	1.5%
<b>100% Assessed Value Total</b>	<b>\$ 3,229,091</b>	<b>\$ 3,334,287</b>	<b>\$ 105,196</b>	<b>3.3%</b>

Source: Reported by Story County Auditor, December 11, 2008.

<b>Ames Taxable Valuations by Class: Taxable (Rollback) Value (in Thousands of Dollars)</b>				
<b>Class</b>	<b>2007 Value</b>	<b>2008 Value</b>	<b>Difference 2007 to 2008</b>	<b>% Change</b>
Ag Land & Outbuildings	\$ 1,241	\$ 1,237	\$ - 4	- 0.3%
Residential & Ag Dwellings	1,007,633	1,085,145	77,512	7.7%
Commercial	815,731	825,683	9,952	1.2%
Industrial	107,483	110,467	2,984	2.8%
Railroads	2,681	2,751	70	2.6%
Utilities except Gas & Electric	6,730	6,723	- 7	- 0.1%
Total	\$ 1,941,499	\$ 2,032,006	\$ 90,507	4.7%
Military Exemptions	- 2,946	- 2,931	15	- 0.5%
Taxable Total ex Gas & Electric	\$ 1,938,553	\$ 2,029,075	\$ 90,522	4.7%
Gas & Electric Valuation	6,980	7,083	103	1.5%
<b>Taxable Value Total</b>	<b>\$ 1,945,533</b>	<b>\$ 2,036,158</b>	<b>\$ 90,625</b>	<b>4.7%</b>

Source: Reported by Story County Auditor, December 11, 2008.

**Agricultural values** decreased primarily due to class changes. 90.1023% of the assessed value was taxed for 2007 (taxes payable fall of 2008 and spring of 2009). The 2008 rollback factor is 93.8568%. This resulted in an increase of 4.0% of taxable value for 2008.

**Residential assessed values** increased 4.1% overall (shown on the previous page). This was mainly due to new construction and an increase in the rollback. The table on the bottom of this page explains the change in taxable value by category. 44.0803% of the assessed value was taxed for 2007 (taxes payable fall of 2008 and spring of 2009). The 2008 factor is 45.5893%. After the rollback increase, and adding the increased value for the condominium and cooperative housing conversion from commercial to residential, the net change in taxable value is an increase of 7.7% (shown on the table on the bottom of the page) from 2007 to 2008.

**Commercial assessed values** experienced a net increase of about 0.9% overall (shown on the previous page). There was an increase of 1.2% (shown on the table on the bottom of the page) in taxable value, which was primarily due to new construction. The continued conversion of apartments to either condominiums or cooperative housing caused a 3.3% reduction (shown on the table on the bottom of this page). 99.7312% of the assessed value was taxed for 2007 (taxes payable fall of 2008 and spring of 2009). The 2008 factor is 100%. This rollback change resulted in an increase of 0.3% of taxable value for 2008.

Owners are using conversion to housing cooperatives as a means to gain the benefits of the rollback that duplexes, houses and condominiums receive. For the 2009 assessment year, our office will be re-classifying approximately ten of these properties.

**Industrial assessed values** increased a net amount of about 2.8% primarily due to expiring tax abatements.

A more detailed description of the reasons for the value changes for each class is illustrated in the following chart:

Class	2007 Taxable Value (in Thousands)	2008 Taxable Value (in Thousands)	Change from Revalue of Existing Property	Change from Class Transfers & Annexation	Net Change from New Construction & Buildings Removed	Change from Rollback Percentage	Change from New & Expiring Exemptions, TIF, Court Reductions, Equalization	Total Change 2007 to 2008 (in Thousands)
<b>Residential</b>	<b>\$ 1,007,633</b>	<b>\$ 1,085,145</b>	<b>\$ 6,450</b>	<b>\$ 12,810</b>	<b>\$ 20,925</b>	<b>\$ 35,918</b>	<b>\$ 1,408</b>	<b>\$ 77,512</b>
% Changes			0.6%	1.3%	2.1%	3.6%	0.1%	7.7%
<b>Commercial</b>	<b>\$ 815,731</b>	<b>\$ 825,683</b>	<b>-\$ 6,236</b>	<b>-\$ 27,035</b>	<b>\$ 37,169</b>	<b>\$ 2,219</b>	<b>\$ 3,834</b>	<b>\$ 9,952</b>
% Changes			-0.8%	-3.3%	4.6%	0.3%	0.5%	1.2%
<b>Industrial</b>	<b>\$ 107,483</b>	<b>\$ 110,467</b>	<b>\$ 441</b>	<b>\$ 32</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,510</b>	<b>\$ 2,984</b>
% Changes			0.4%	0.0%	0.0%	0.0%	2.3%	2.8%
<b>Agricultural</b>	<b>\$ 1,241</b>	<b>\$ 1,237</b>	<b>-\$ 1</b>	<b>-\$ 55</b>	<b>\$ 0</b>	<b>\$ 49</b>	<b>\$ 2</b>	<b>-\$ 4</b>
% Changes			-0.1%	-4.4%	0.0%	4.0%	0.2%	-0.3%
<b>Totals</b>	<b>\$ 1,932,089</b>	<b>\$ 2,022,532</b>	<b>\$ 655</b>	<b>-\$ 14,247</b>	<b>\$ 58,094</b>	<b>\$ 38,187</b>	<b>\$ 7,755</b>	<b>\$ 90,444</b>
% Changes			0.0%	-0.7%	3.0%	2.0%	0.4%	4.7%

*Note: Does not include state-assessed property*

Sources: 2008 Abstract of Assessment; 2008 Reconciliation Report.

The overall change for the upcoming fiscal year is 4.7% more taxable value.

## DEPARTMENT ACTIVITIES

Revaluation of existing properties is continuous with new notices usually being sent every odd-numbered year. Staff has been busy this fall and winter measuring, listing and valuing new construction and remodeled properties. The staff is constantly engaged in acquiring information about building changes, construction costs, selling prices and terms, and numerous other items that affect market value. Sales information is reviewed and investigated through letters and inspections. Due to the efforts of the entire staff, the Ames City Assessor's Office consistently ranks among the most uniform and equitable assessments in the state

The new construction segment of the residential market experienced a significant change during 2008. The table on **Attachment "E"** shows the quarterly sales activity. The price per square foot is the most reliable indication of price increase. Annual percentage changes and cumulative changes since 1995 are the right two columns. This report does show that the sales price for new homes continues to increase. The average new home price is up approximately 15.5% as compared to 2007 (shown in the row heading "New construction sales"). The report does indicate that the overall sales volume for new homes has declined 74.5% from 110 in 2007 to 28 in 2008.

The overall sales volume for existing homes decreased. There were 567 sales in 2008 compared to 676 in 2007. This indicates that the overall sales volume for existing homes declined 16.2%. The average sale price per square foot had a negligible decrease of 0.03%, from \$121.36 in 2007 to \$121.04 in 2008 (shown in the row heading "Existing houses"). This coupled with a median sales ratio of 96.3 % for sales that are believed to be included in the Iowa Department of Revenue's sale ratio analysis for equalization leads me to the conclusion that residential revaluation for January 2009 isn't necessary.

In regards to our commercial properties, we estimate that our median sales ratio is 98.3%. Based on this median sales ratio, no commercial revaluation is anticipated, except for land values along the S. Duff and Lincoln Way corridors.

ProVal, our new CAMA software, has been installed. Our commercial data, including sketches, has been available on our website since July 2008. Currently, we are working on configuring the ProVal tables in order to perform a smooth transfer of residential data from MicroSolve CAMA software into ProVal. This process has taken much longer than anticipated due to the inflexibility of the new software system, however once the tables are ready we plan on hiring three interns to assist us with the data entry. (This is discussed later in the report under "Budget Proposal: Salaries.")

Development of the website ([www.amesassessor.org](http://www.amesassessor.org)) continues. This continues to be our most active method of communication with the public. The data files created for the website are the backbone of real property information for several city and county departments. Map files are uploaded regularly from the Story County Auditor's files and data files are uploaded nightly from the county's real estate system and both assessors' offices. Digital photos for most properties are available on our website, but continue to require ongoing maintenance. In early February, we expect to have new, color aerial photography available.

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## GIS AND MAPPING

The MAPS Committee is an ongoing project that is currently funded through the special appraiser's fund. The Ames City Assessor's Office pays 50% and the Story County Assessor's Office pays the other 50% of the operating expenses. The County Auditor's Office provides a map technician and

the county's Information Technology Department maintains and supports the GIS equipment and network in conjunction with the GIS Coordinator. The Ames Electrical, Planning and Public Works Departments are members of the operating committee, but provide their own equipment, some software and staff. The Story County Planning Department is also a member, providing some software, equipment and E-911 mapping services. Other members include County Conservation, and County Emergency Services. There is some participation from the City of Nevada, County Sheriff and County Engineer.

On December 15, the committee finalized the proposed MAPS budget for 2009-2010. A copy of this budget is included as **Attachment "C."**

The expenses on the "MAPS & GIS Project" line of my budget proposal are for software maintenance, new applications, maintenance of the website and training. Additionally, MAPS has budgeted \$20,000 to purchase two new plotters. For the GIS Coordinator's salary, the committee is recommending \$68,355. Our portion would be \$34,178.

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## STAFF

The full-time employees of the City Assessor's Office and their starting dates as full-time employees with the Assessor's office are:

▪ Gregory P. Lynch, City Assessor	February	2006
▪ W. Paul Overton, Chief Deputy Assessor	May	1999
▪ Brenda M. Swaim, Appraiser II	December	1996
▪ Mitchel K. Friedow, Appraiser II	October	1998
▪ Dawn M. Tank, Office Assistant II	January	2004
▪ Judy K. Heimerman, Office Assistant I	January	1990

The current City Assessor's term expires December 31, 2014.

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## REALLOCATION OF 2008-2009 BUDGET

**Staff Salaries Reallocated to Oblique Imagery:** We had budgeted \$56,200 this fiscal year to initiate a comprehensive review of our residential properties. This was done to comply with the International Association of Assessing Officers (IAAO) guidelines that state residential properties should be comprehensively reviewed every six years. Recently, the IAAO updated their *Standard on Mass Appraisal of Real Property* (Section 3.3.5: "Alternative to Periodic On-Site Inspections). It now states that "jurisdictions may employ a set of digital image technology tools to replace a routine cyclical field inspection with a computer assisted office review. This tool set should include ... low level oblique images capable of being used for measurement verification."

We have a proposal from Pictometry in the amount of \$22,070 for oblique imagery. I would like the Conference Board's approval to reallocate \$2,071 this fiscal year for a down payment, so that we may have the flight completed this spring. We will be allowed to pay the remaining balance on a three-year payment schedule (\$8,133 due in August of 2009, and \$5,933 due in August of 2010 and 2011). We believe that by using this new technology it will cut down on the overall cost associated with the comprehensive review of both our residential and commercial properties.

Once we have the residential data entered in ProVal and the oblique aerials completed, we will then be in a better position to start the residential comprehensive review. I would anticipate this to start in fiscal year 2010-2011.

**Staff Salaries Reallocated to Fiber Optic Line:** Story County has made available the use of a fiber optic line. This would replace the T1 line that we are currently using. The cost for the equipment to receive and send the signal is \$7,500. (The ongoing maintenance fee is quoted at \$300, which is similar to the existing T1 line.) I am asking the Conference Board to allow me to reallocate part of the comprehensive review appropriations to cover the equipment cost

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## **BUDGET PROPOSAL**

**Attachment "A"** is the budget expense proposal. Explanations for various line item expenses follow:

**Salaries:** The expense items for the Assessor and all other staff are budgeted with a 3.50% cost of living increase and a 1.25% merit pool, for a total of 4.75%. (As always, exact salaries for staff will be based upon individual evaluations.)

Board of Review salaries are \$15.00 per hour. The Board is paid only for the time they are actually in session or reviewing appeals. In 2007, the Board hired a clerk to take the minutes. For budgeting purposes, we estimate that the clerk will need to put in 1.5 times the hours of the Board. The clerk is paid at a rate of \$12.50 per hour.

During 2009-2010, we will need to employ three interns to assist us with entering the data from the residential cards into ProVal. I have estimated this expense to be \$33,000 and it's included in the "Staff" line item.

**Health Insurance:** The amount budgeted last year was based on our current staffing and use levels. The line includes 50% of the GIS Coordinator's flex benefits. I received notice that we could expect a 10% increase in health insurance costs for the upcoming fiscal year. This includes a pro-rated amount of the group workers' compensation insurance for the fiscal year.

**Life and Disability Insurance:** This line represents life and disability insurance from the city for all full-time employees.

**Board of Review Expenses:** This line represents payment of the Board's mileage, postage and supplies.

**Supplies, Telephone, Etc.:** These amounts are mostly self-explanatory. Most are based on past experience and the city's estimate of charges for next year. The telephone line includes a monthly allowance of \$15 for the four full-time staff who have regular duties outside the office. The allowance is paid if the employee has a cell phone available for office use during work hours.



**Mileage:** This line includes mileage allowance for three of the full-time employees who use their private auto for work purposes. Employees must provide a copy of their insurance card and driver's license annually. In return for maintaining liability insurance and a dependable vehicle that is available to the employee during working hours, each full-time employee is paid monthly as follows:

Assessor	\$100
Deputy	\$90
Appraiser (1)	\$90

Excess mileage, above the allowance, will be paid at the current IRS reimbursement rate. (As of January 1, 2009, the rate is \$0.550)

Since April 2007, Mitch Friedow, appraiser, has been using a pool vehicle provided by the city. The rate for it is \$0.450 per mile.

**Data Processing & Software:** This line typically includes the maintenance on existing software and upgrades as well as payments to the City's Information Services Department for use of the network within City Hall.

Because we are committed to becoming a paperless office, and plan to acquire new oblique images, our current server is 5 years old and not large enough to meet our future needs. We have included the cost of a new server under "Equipment & Maintenance," and the software and maintenance necessary for it under "Data Processing & Software."

Components of this line item are:

City information services – network, Lotus Notes	\$ 5,453
Estimated CAMA software & ongoing support costs	\$ 9,767
Microsoft Office Pro Licenses	\$ 1,560
Microsoft Software & SQL Database	\$ 4,172
MS Server Standard SA Renewal	\$ 117
HP Server 1 Yr. Maintenance (Existing Server)	\$ 1,000
HP Server 1 Yr. Maintenance (New Server)	\$ 1,000
SPSS Annual Maintenance	\$ 689
ModPro	\$ 2,000
Pictometry (Oblique imagery)	\$ 8,133
Scanning Property Record Cards	\$ 1,900
<u>Consulting (Miscellaneous IT Issues)</u>	<u>\$10,000</u>
Total of Major Components (Rounded)	\$45,800

**Equipment & Maintenance:** This line represents maintenance of our printer/copier machine, as well as the addition of some new equipment.

Components of this line item are:

New Server	\$10,000
Backup Tape System & Power Source	\$ 2,000
Conference Table & Chairs	\$ 3,000
<u>Minolta C351 Maintenance (Printer/Copy/Fax/Scan Machine)</u>	<u>\$ 2,600</u>
Total of Major Components	\$17,600

**Assessment Appeals:** For 2008, 328 cases were filed to the Property Assessment Appeal Board. 144 are residential condominium units located at 4912 Mortensen Road. 182 are residential condominium units located on Billy Sunday Road. The remaining two, located at 4403 Ontario Street and 316 11<sup>th</sup> Street, are apartments that have converted to a cooperative form of ownership. We anticipate that the number of appeals will increase substantially next year and have increased this line item by \$12,500.

**Contingency:** This line is used for recurring and non-recurring expenses that do not fit a regular category. We increased it by \$1,600 in order for an electrician to switch the circuit on which our server resides.

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## SOURCES OF FUNDS AND BALANCES

**Attachment "B"** is an explanation of the funds and balances used and proposed. The projected ending balance is about 19.2% of the annual budget. History has shown that a balance between 15% and 20% is adequate for this office unless extra expenses are incurred early in the fiscal year (before tax collections commence). We feel this amount of reserves is adequate.

A copy of the official budget detail form to be published is **Attachment "D."**

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## CITIZEN SURVEY & EVALUATION

The Conference Board requires an annual survey of citizens and an evaluation of the Assessor by the Conference Board. The annual survey was performed recently and the results follow this report.

The survey consists of two parts. The first section addresses the services provided by the City Assessor's Office (**Attachment "F"**). The second section concerns the Board of Review and appeal process (**Attachment "G"**).

41 of the 100 forms mailed were returned. All comments written on the returned survey forms are included. In addition, material concerning the use of the Assessor's website ([www.amesassessor.org](http://www.amesassessor.org)) has been included.

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Submitted January 19, 2009, by Gregory P. Lynch, Ames City Assessor.

**AMES CITY ASSESSOR**  
**2009-2010 BUDGET PROPOSAL**

Item	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Actual Expenses for the First 6 Months *	FY 09-10 Proposed Budget	% of Change Between Proposed & Current **
Assessor	\$ 97,769	\$ 102,413	\$ 51,206	\$ 107,276	4.7%
Deputy	78,224	82,110	41,055	86,026	4.8%
Staff	211,600	260,924	103,277	247,406	-5.2%
GIS Coordinator	31,000	32,550	16,275	34,178	5.0%
Board of Review	1,242	4,500	-	3,500	-22.2%
F.I.C.A. @ 7.65%	31,482	37,350	15,948	36,597	-2.0%
I.P.E.R.S. @ 6.65%	25,565	30,959	13,609	31,580	2.0%
Health Insurance & Workers' Comp	54,510	61,481	31,737	67,629	10.0%
Unemployment Compensation	-	500	-	500	0.0%
Life and Disability Insurance	3,557	3,300	2,174	4,389	33.0%
<b>Total Staff &amp; Related Expenses</b>	<b>\$ 534,950</b>	<b>\$ 616,087</b>	<b>\$ 275,281</b>	<b>\$ 619,081</b>	<b>0.5%</b>
Board of Review Expense	\$ 6	\$ 1,250	\$ 103	\$ 750	-40.0%
Office Supplies	3,507	6,000	2,255	6,000	0.0%
Postage & Mailing	1,514	6,250	360	2,500	-60.0%
Employee Mileage	5,688	11,300	3,027	9,000	-20.4%
Telephone / Communication	7,835	9,550	4,087	9,000	-5.8%
Data Processing / Software	18,751	40,300	13,484	45,800	13.6%
Education / Training / Certification	23,232	17,200	13,924	20,000	16.3%
Office Maintenance (City Hall)	12,512	13,660	8,879	15,500	13.5%
Equipment (includes maintenance)	15,173	8,000	3,030	17,600	120.0%
Assessment Appeals / Court Costs	21,223	25,000	6,475	37,500	50.0%
Contingency	667	1,000	660	2,600	160.0%
<b>Total Office Expenses</b>	<b>\$ 110,108</b>	<b>\$ 139,510</b>	<b>\$ 56,284</b>	<b>\$ 166,250</b>	<b>19.2%</b>
MAPS & GIS Project	\$ 45,316	\$ 67,550	\$ 37,661	\$ 34,900	-48.3%
<b>Total Special Projects</b>	<b>\$ 45,316</b>	<b>\$ 67,550</b>	<b>\$ 37,661</b>	<b>\$ 34,900</b>	<b>-48.3%</b>
<b>Total Expenses</b>	<b>\$ 690,373</b>	<b>\$ 823,147</b>	<b>\$ 369,226</b>	<b>\$ 820,231</b>	<b>-0.4%</b>

\* Starting with FY 09-10 and moving forward, Attachment "A" will just list the actual expenses for the first six months of the current fiscal year. Previously, the attachment had listed actual expenses plus estimated expenses for the current fiscal year.

\*\* Starting with FY 09-10 and moving forward, "% of Change" will be calculated as "Proposed Budget + Current Budget" instead of "Proposed Budget + Current Fiscal Year Expenses (Actual and Estimated)"

**AMES CITY ASSESSOR**  
**2009-2010 PROJECTED SOURCE OF FUNDS AND BALANCES**

Item	Assessment Expense Fund	Special Appraiser Fund	Total Combined
<b>Beginning Balance 7-1-2008</b>	<b>\$ 124,338</b>	<b>\$ 76,431</b>	<b>\$ 200,769</b>
Estimated Property Taxes	508,172	299,448	807,620
Other Income (Misc, Credits, Etc.)	3,606	2,130	5,736
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Available Resources</b>	<b>\$ 636,116</b>	<b>\$ 378,009</b>	<b>\$ 1,014,125</b>
Expenses	(514,761)	(227,827)	(742,588)
<b>Estimated Ending Balance 6-30-2009</b>	<b>\$ 121,355</b>	<b>\$ 150,182</b>	<b>\$ 271,537</b>
 <b>Estimated Beginning Balance 7-1-2009</b>	 <b>\$ 121,355</b>	 <b>\$ 150,182</b>	 <b>\$ 271,537</b>
Property Tax Levy Proposed	539,762	163,369	703,131
Other Income (Misc, Credits, Etc.)	1,803	1,065	2,868
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Available Resources</b>	<b>\$ 662,920</b>	<b>\$ 314,616</b>	<b>\$ 977,536</b>
Expenses	(555,061)	(265,170)	(820,231)
<b>Estimated Ending Balance 6-30-2010</b>	<b>\$ 107,859</b>	<b>\$ 49,446</b>	<b>\$ 157,305</b>

**2009-2010 EXPENSES TO BE PAID VIA THE SPECIAL APPRAISERS FUND**

Appraiser/Property Review Personnel	\$ 91,104
GIS Coordinator Salary	34,178
Flex Benefit (GIS Coordinator)	3,300
FICA (Appraiser/Property Review Personnel and GIS Coordinator)	9,837
IPERS (Appraiser/Property Review Personnel and GIS Coordinator)	8,551
Data Processing	45,800
Assessment Appeals/Legal Services	37,500
GIS MAPS Projects Total	34,900
<b>Total Expenses for Special Appraisers Fund</b>	<b>\$ 265,170</b>

**M.A.P.S. Committee**  
**2009-2010 Budget Proposal**

<b>Hardware/Software</b>				
Repairs/upgrades	\$2,500	\$5,000		
Equipment (PC/Workstation) /Accessories	\$5,100	\$1,500		
SDE Server (Hardware)	\$10,000	\$0		
Large Format Plotters	\$0	\$22,000		
<b>Hardware/Software Total</b>	<b>\$17,600</b>	<b>\$28,500</b>	<b>\$14,250</b>	<b>\$14,250</b>
<b>Maintenance &amp; Support</b>				
ArcInfo (ESRI) 1st License (GIS Coordinator)	\$3,000	\$3,000		
ArcInfo (ESRI) 2nd License (Parcel Maint)	\$1,200	\$1,200		
Maintenance (ESRI) Support for COGO (Auditor)	\$500	\$500		
Maintenance(ESRI) Support for Spatial Analyst	\$500	\$500		
Maintenance (ESRI) Support for Publisher	\$500	\$500		
Maintenance (ESRI) Support for Network Analyst	\$500	\$500		
Maintenance (ESRI) Support for 3D Analyst	\$500	\$500		
Arc SDE (ESRI)	\$3,000	\$3,000		
SQL SDE Server -(Microsoft licenses/maintenance/back up)	\$5,200	\$5,200		
Basic System Support (Schneider)	\$3,000	\$2,000		
Software Maintenance - GeoGear (Schneider)	\$2,600	\$2,000		
Web Site Maintenance (monthly) (Schneider)	\$9,000	\$10,200		
Add. Windows Server 2003 License (EDN Machine)	\$900	\$0		
<b>Maintenance &amp; Support Total</b>	<b>\$90,400</b>	<b>\$29,100</b>	<b>\$14,550</b>	<b>\$14,550</b>
<b>Operations</b>				
Black Ink Cartridges	\$420	\$400		
Color Ink Cartridges	\$1,200	\$1,300		
Plotter/Epson Paper	\$700	\$800		
Print Heads	\$280	\$300		
Epson Ink	\$500	\$600		
<b>Operations Total</b>	<b>\$3,100</b>	<b>\$3,400</b>	<b>\$1,700</b>	<b>\$1,700</b>
<b>Applications Development</b>				
CAMA/GIS connection	\$0	\$0		
Web Site Modifications & Interface to CMS Software (Schneider)	\$3,200	\$0		
ISU Intern	\$2,500	\$2,500		
<b>Applications Development Total</b>	<b>\$5,700</b>	<b>\$2,500</b>	<b>\$1,250</b>	<b>\$1,250</b>
<b>Training</b>				
ESRI - Conference expenses	\$3,300	\$3,300		
Other conferences and training	\$3,000	\$3,000		
<b>Training Total</b>	<b>\$6,300</b>	<b>\$6,300</b>	<b>\$3,150</b>	<b>\$3,150</b>
<b>Aerial Photography</b>				
Digital Orthophotography - Completion	\$70,000	\$0		
Composite Urban/Rural photography base	\$2,000	\$0		
<b>Aerial Photography Total</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GIS Coordinator Salary &amp; Benefits</b>				
GIS Coordinator	\$65,100	\$68,355		
FICA - employer share @ 7.65%	\$4,980	\$5,229		
IPERS - employer share @ 6.35%	\$4,134	\$4,546		
Flex	\$6,600	\$6,600		
<b>GIS Coordinator Salary &amp; Benefits Total</b>	<b>\$80,814</b>	<b>\$84,730</b>	<b>\$42,385</b>	<b>\$42,385</b>
<b>Grand Total</b>	<b>\$187,514</b>	<b>\$116,230</b>	<b>\$60,285</b>	<b>\$60,285</b>

**M.A.P.S. Committee**  
**2009-2010 Budget Proposal**

<b>Hardware/Software</b>				
Repairs/upgrades	\$2,500	\$5,000		
Equipment (PC/Workstation) /Accessories	\$5,100	\$1,500		
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<b>Maintenance &amp; Support Total</b>	<b>\$90,400</b>	<b>\$29,100</b>	<b>\$14,550</b>	<b>\$14,550</b>
<b>Operations</b>				
Black Ink Cartridges	\$420	\$400		
Color Ink Cartridges	\$1,200	\$1,300		
Plotter/Epson Paper	\$700	\$800		
Print Heads	\$280	\$300		
Epson Ink	\$500	\$600		
<b>Operations Total</b>	<b>\$3,100</b>	<b>\$3,400</b>	<b>\$1,700</b>	<b>\$1,700</b>
<b>Applications Development</b>				
CAMA/GIS connection	\$0	\$0		
Web Site Modifications & Interface to CMS Software (Schneider)	\$3,200	\$0		
ISU Intern	\$2,500	\$2,500		
<b>Applications Development Total</b>	<b>\$5,700</b>	<b>\$2,500</b>	<b>\$1,250</b>	<b>\$1,250</b>
<b>Training</b>				
ESRI - Conference expenses	\$3,300	\$3,300		
Other conferences and training	\$3,000	\$3,000		
<b>Training Total</b>	<b>\$6,300</b>	<b>\$6,300</b>	<b>\$3,150</b>	<b>\$3,150</b>
<b>Aerial Photography</b>				
Digital Orthophotography - Completion	\$70,000	\$0		
Composite Urban/Rural photography base	\$2,000	\$0		
<b>Aerial Photography Total</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Hardware/Software</b>	<b>\$17,600</b>	<b>\$28,500</b>	<b>\$14,250</b>	<b>\$14,250</b>
<b>Maintenance &amp; Support</b>	<b>\$90,400</b>	<b>\$29,100</b>	<b>\$14,550</b>	<b>\$14,550</b>
<b>Operations</b>	<b>\$3,100</b>	<b>\$3,400</b>	<b>\$1,700</b>	<b>\$1,700</b>
<b>Applications Development</b>	<b>\$5,700</b>	<b>\$2,500</b>	<b>\$1,250</b>	<b>\$1,250</b>
<b>Training</b>	<b>\$6,300</b>	<b>\$6,300</b>	<b>\$3,150</b>	<b>\$3,150</b>
<b>Aerial Photography</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GIS Coordinator Salary &amp; Benefits</b>				
GIS Coordinator	\$65,100	\$68,355		
FICA - employer share @ 7.65%	\$4,980	\$5,229		
IPERS - employer share @ 6.35%	\$4,134	\$4,546		
Flex	\$6,600	\$6,600		
<b>GIS Coordinator Salary &amp; Benefits Total</b>	<b>\$80,814</b>	<b>\$84,730</b>	<b>\$42,385</b>	<b>\$42,385</b>
<b>Grand Total</b>	<b>\$197,114</b>	<b>\$192,230</b>	<b>\$74,235</b>	<b>\$74,235</b>

Form 573

## NOTICE OF PUBLIC HEARING - PROPOSED BUDGET

Fiscal Year July 1, 2009 - June 30, 2010

Iowa Department of Transportation  
Ames City, Iowa

The Conference Board of the above-named Assessing Jurisdiction will conduct a public hearing on the proposed fiscal year 2009/2010 budget as follows:

Meeting Date 2/24/2009

Meeting Time: 6:30 P.M.

Meeting Location: Council Chambers, Ames City Hall, 515 Clark Ave., Ames, Iowa

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the Conference Board Clerk. Copies of the Supplemental Budget Detail (Schedule 673-A) will be furnished upon request.

Clerk's Telephone Number: 515-239-5370

Clerk's Name: Greg Lynch

## PROPOSED BUDGET SUMMARY

FUND (Use Whole Dollars)	A		B		C		D	E	F	G	H	I
	FYE 6-30-2008 Actual	FYE 6-30-2009 Re-estimated	FYE 6-30-2009 Proposed	Expenditures		Transfers Out						
1. Assessment Expense	690,373	514,761	558,082			0		107,858	121,355	1,803	0	537,563
2. FICA						0		0	0	0		0
3. IPERS						0		0	0	0		0
4. Emergency						0		0	0	0		0
5. Unemployment Comp.	0	0	0			0		0	0	0		0
6. Special Appraisers	0	227,827	265,169			0		49,447	150,182	1,085	0	162,304
7. Tort Liability	0	0	0			0		0	0	0		0
8. TOTAL	690,373	742,588	820,231			0		157,305	271,537	2,888	0	700,263

Proposed taxation rate per \$1,000 valuation: \$ 0.34391

Attachment "D"

1/23/2009







# City Assessor

515 Clark Avenue  
Ames, Iowa 50010  
Phone (515) 239-5370  
Fax (515) 239-5376

**The Ames City Conference Board requires an annual customer survey be made as a means of evaluating the City Assessor's Office. Forms were sent to 100 persons who have had occasion to contact this office during the year 2008. Forty-one (41) were returned with all or part of the form filled in. The form was identical to the following summary for these questions regarding the City Assessor's Office:**

**1. Reason you were in contact with the Assessor's Office: (41 RESPONSES)**

*(Check all that apply)*

- 28 – I filed for a Homestead or Veteran's Exemption.
- 7 – I inquired / requested information about sales or a property.
- 2 – I filed an assessment appeal.

8 – An Assessor's employee visited my property.

4 – I telephoned or had information faxed to me.

I used the Assessor's web site(s) for

- 9 – property tax information.
- 1 – assessment appeal information.
- 4 – maps.
- 1 – commercial sales information.
- 2 – residential sales book (MS Word format).
- 1 – residential sales book (MS Excel format).

4 – Other: Change of building code & zoning on a property; customer/client; to assess a property that was being donated as part of a bequest; paid taxes on recent purchase.

**2. Did the person you contacted listen to you and understand your questions? (41 RESPONSES)**

37 - DEFINITELY      3 - MOSTLY      1 - NOT REALLY      0 - DEFINITELY NOT      0 - DOES NOT APPLY

**3. Did he/she take the time to explain clearly the answers or responses to your questions? (41 RESPONSES)**

36 - DEFINITELY      4 - MOSTLY      1 - NOT REALLY      0 - DEFINITELY NOT      0 - DOES NOT APPLY

**4. Was he/she courteous and attentive? (41 RESPONSES)**

37 - DEFINITELY      4 - MOSTLY      0 - NOT REALLY      0 - DEFINITELY NOT      0 - DOES NOT APPLY

**5. Did he/she assist you in a timely manner? (41 RESPONSES)**

36 - DEFINITELY      4 - MOSTLY      0 - NOT REALLY      1 - DEFINITELY NOT      0 - DOES NOT APPLY

**6. Did he/she provide the service or assistance you needed? (41 RESPONSES)**

35 - DEFINITELY      4 - MOSTLY      1 - NOT REALLY      0 - DEFINITELY NOT      1 - DOES NOT APPLY

**7. If the Assessor's Office could not help you, were you directed to the proper location or person for assistance? (39 RESPONSES)**

6 - DEFINITELY      1 - MOSTLY      3 - NOT REALLY      0 - DEFINITELY NOT      29 - DOES NOT APPLY

**8. Is the access to the Assessor's Office convenient (location, hours, parking)? (41 RESPONSES)**

22 - DEFINITELY      14 - MOSTLY      3 - NOT REALLY      0 - DEFINITELY NOT      2 - DOES NOT APPLY

9. *What, if anything, would you like the City Assessor's Office to be doing that it is not now doing? (Service, policy, etc.):*

- Explain plainly any delays receiving the assessment. I was told I would receive assessment in a week after inspection, but it took nearly 3 months.
- Communicate policies regarding exemptions, somehow?
- Should re-assess the property's value according to current market environment.
- Everything is OK.
- Promptly post sales price for all properties; some appear in weeks, others still not posted after 9 months. Jensen examples.
- Listen to the citizens of Ames! Not business! USE MORE ETP.
- Services are in line w/ expectations.
- Not sure.
- ?
- Nothing.
- Can't think of anything.

10. *What services now provided by the City Assessor's Office should not be discontinued:*

- Don't know.
- Ahh.
- Web site, sales information, comparison information.
- Online Homestead Exemption Application.
- All.
- Not sure.
- Website, window service.

**ADDITIONAL COMMENTS:**

- The person I phoned and asked about Homestead information was very courteous. I told her when I was coming, and she had the paperwork ready when I got there. Thanks so much.
- I'm glad to see citizens concerns don't get any response or consideration when it comes to changing zoning and building codes! We do not need more apartments or car washes in this city! My home has now decreased in value because of greedy decisions favoring business!
- Staff has been great to work with. Thanks!
- I found all staff members to be very professional, courteous and competent. Everyone is always very helpful. Your service level is superior — thanks.— *Paul Hinderaker, 4206 Valley View Rd.*
- I often use the assessor web site and like it very much.
- We understand that we will lose our Homestead exemption for one year, because we didn't notify you on time regarding our move within the city of Ames. We don't appreciate this.— *Mrs. Dankbar*
- Thank you for great service!

GENERAL STATISTICS FOR G.I.S. WEB PAGE (provides an overview of the behavior of our web site visitors)

## Assessor Web Statistics

Statistics for [www.amesassessor.org](http://www.amesassessor.org) (aka [www.storyassessor.org](http://www.storyassessor.org))

01 Jan 2008 - 31 Dec 2008

01 Jan 2009

### General Statistics

Total Requests:	1,246,491
Total Visits:	133,699
Avg. Requests / Visitor:	9.32

## Ames Board of Review 2008 Customer Survey Results

The Ames City Conference Board requires an annual customer survey be made as a means of evaluating the City Assessor's Office. Forms were sent to 100 persons who have had occasion to contact this office during the year 2008. Forty-one (41) were returned with all or part of the form filled in; two (2) indicated they had filed an appeal. The form is identical to the following summary for these questions regarding the Board of Review and Appeals:

The following questions only apply to those persons who filed an assessment appeal with the Board of Review:

1. Did your contact person in the assessor's office explain the appeal process and provide the necessary forms and instructions? (1 RESPONSE; 1 DIDN'T ANSWER)

1 - DEFINITELY

0 - MOSTLY

0 - NOT REALLY

0 - DEFINITELY NOT

0 - DOES NOT APPLY

2. If you had an oral hearing before the Board of Review, did the Board give you the opportunity to present arguments and evidence in support of your appeal? (1 RESPONSE; 1 DIDN'T ANSWER)

1 - DEFINITELY

0 - MOSTLY

0 - NOT REALLY

0 - DEFINITELY NOT

0 - DOES NOT APPLY

3. My appeal to the Board was: (1 RESPONSE; 1 DIDN'T ANSWER)

0 - DENIED

1 - GRANTED

0 - RETRACTED

0 - GRANTED IN PART

4. Were you satisfied that the Board of Review made an informed decision based on all the information presented? (1 RESPONSE; 1 DIDN'T ANSWER)

0 - DEFINITELY

1 - MOSTLY

0 - NOT REALLY

0 - DEFINITELY NOT

0 - DOES NOT APPLY

COMMENTS ABOUT BOARD OF REVIEW OR APPEALS:

▪ None.