

City Assessor's 2012-2013 Annual Report To the Ames City Conference Board



Conference Board Members

Chairperson:

Ames Mayor Ann Campbell

Ames City Council:

Jeremy Davis, Matthew Goodman, Jami Larson, Victoria Szopinski, Peter Orazem, Tom Wacha

Story County Board of Supervisors:

Wayne Clinton, Rick Sanders, Paul Toot

School Boards of Directors:

Ames:

Rodney Briggs • Luke Deardorff • Mike Espeset • David Putz • Teresa Simpson • Bill Talbot • Dan Woodin

Gilbert:

Tanya Austin • Marcia DeZonia • Tyler Holck • Kim Mosiman • Mary Zimmerman

United:

Valerie Brewer • Marvin Davis • Leonard Larsen • Ron Miller • Kathy Toms

Ames City Assessor's Budget Proposal for the 2012-2013 Fiscal Year
For the Conference Board meeting at 6:30 p.m. on January 24, 2012

The following report outlines the structure, programs, duties and activities of the Ames City Assessor's Office.

The Mini Conference Board met January 4, 2012, to review the Assessor's budget proposal. Members present were Jami Larson, Ames City Council; Bill Talbot, Ames School Board of Directors; Rick Sanders, Story County Board of Supervisors; and Greg Lynch, Ames City Assessor. Also present were Dawn Tank (City Assessor) and Brenda Swaim (City Assessor).

For Conference Board Members, minutes from the Mini Conference Board meeting were included with the *2012-2013 Annual Report*. The public may view the minutes by visiting the Ames City Assessor's Office in City Hall.

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. A quorum is reached when at least two members from two units are present.**

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.

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:

Vacant	12/31/2012	Tom Carey	12/31/2016
Lowell Greimann	12/31/2013	Vacant	12/31/2017
Thomas Jackson	12/31/2014		

Roy Zingg's term expired 12/31/2011. He is willing to serve a second term. We wish to thank Roy for his six years of service and for agreeing to continue to serve. Joan Burrell has resigned from the Board. Her term was to end on December 31, 2012. The Conference Board will have to appoint someone to fulfill Joan's term and reappoint Roy.

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 2010 to 2011 were as follows:

Ames Taxable Valuations by Class: 100% Assessed Values (in Thousands of Dollars)				
Class	2010 Actual	2011 Actual	Difference 2010 to 2011	% Change
Ag Land & Outbuildings	\$ 2,069	\$ 2,724	\$ 655	31.7%
Residential & Ag Dwellings	\$ 2,479,463	\$ 2,510,877	\$ 31,414	1.3%
Commercial	\$ 821,428	\$ 817,190	\$ (4,238)	-0.5%
Industrial	\$ 129,708	\$ 132,578	\$ 2,870	2.2%
Railroads & Utilities Minus Gas & Electric	\$ 10,816	\$ 12,288	\$ 1,472	13.6%
Total Except Gas & Electric	\$ 3,443,484	\$ 3,475,658	\$ 32,173	0.9%
Gas & Electric Valuation	\$ 5,825	\$ 6,202	\$ 377	6.5%
100% Assessed Values Total	\$ 3,449,309	\$ 3,481,860	\$ 32,551	0.9%
T.I.F Value Not Included	\$0	\$0	\$0	

Source: Iowa Department of Management Report for Story County, January 11, 2012.

Ames Taxable Valuations by Class: Rolled Back or Taxable Values (in Thousands of Dollars)				
Class	2010 Actual	2011 Actual	Difference 2010 to 2011	% Change
Ag Land & Outbuildings	\$ 1,428	\$ 1,567	\$ 139	9.8%
Residential & Ag Dwellings	\$ 1,203,281	\$ 1,274,315	\$ 71,034	5.9%
Commercial	\$ 821,428	\$ 817,190	\$ (4,238)	-0.5%
Industrial	\$ 129,708	\$ 132,578	\$ 2,870	2.2%
Railroads & Utilities Minus Gas & Electric	\$ 10,816	\$ 12,288	\$ 1,472	13.6%
Total	\$ 2,166,661	\$ 2,237,939	\$ 71,278	3.3%
Military Exemptions	\$ (2,164)	\$ (2,727)	\$ (563)	26.0%
Taxable Total Except Gas & Electric	\$ 2,164,497	\$ 2,235,212	\$ 70,715	3.3%
Gas & Electric Valuation	\$ 5,825	\$ 6,202	\$ 377	6.5%
Taxable Values Total	\$ 2,170,322	\$ 2,241,414	\$ 71,092	3.3%
T.I.F Value Not Included	\$0	\$0	\$0	

Source: Iowa Department of Management Report for Story County, January 11, 2012.

Agricultural values increased primarily due to revaluation. 69.0152% of the assessed value was taxed for 2010 (taxes payable fall of 2011 and spring of 2012). The 2011 rollback factor is 57.5411%. The net result is an increase of 9.8% of taxable value for 2011.

Residential assessed values increased 1.3% overall (shown on first table on this page under Residential & Ag Dwellings). This was mainly due to new construction and permit work. The table on the following page explains the change in taxable value by category. 48.5299% of the assessed value was taxed for 2010 (taxes payable fall of 2011 and spring of 2012). The 2011 factor is

50.7518%. This increase in the rollback is the primary driver of the net 5.9% change in taxable value (shown on the second table on the previous page under Residential & Ag Dwellings) from 2010 to 2011.

Commercial assessed values experienced a minimal net decrease of about 0.5% overall (shown on the previous page) The continued conversion of apartments to either condominiums or cooperative housing caused a 1.3% reduction, but this was offset by a 1.6% increase in new construction (shown on the table on this page). The rollback did not change, and remains at 100%.

Industrial assessed values increased slightly by 2.2%.

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

Class	2010 Taxable Value (in Thousands)	2011 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 2010 to 2011 (in Thousands)
Residential	\$1,203,281	\$1,274,315	(\$5,512)	\$5,090	\$11,341	\$55,789	\$4,326	\$71,034
% Changes			-0.5%	0.4%	0.9%	4.6%	0.4%	5.9%
Commercial	\$821,428	\$817,190	(\$7,749)	(\$10,769)	\$13,327	\$0	\$954	(\$4,238)
% Changes			-0.9%	-1.3%	1.6%	0.0%	0.1%	-0.5%
Industrial	\$129,708	\$132,578	(\$18)	\$0	\$0	\$0	\$2,888	\$2,870
% Changes			0.0%	0.0%	0.0%	0.0%	2.2%	2.2%
Agricultural	\$1,428	\$1,567	\$271	(\$29)	\$0	(\$313)	\$210	\$139
% Changes			19.0%	-2.0%	0.0%	-21.9%	14.7%	9.8%
Totals	\$2,155,845	\$2,225,651	(\$13,007)	(\$5,708)	\$24,668	\$55,477	\$8,377	\$69,806
% Changes			-0.6%	-0.3%	1.1%	2.6%	0.4%	3.2%

Note: Does not include state-assessed property

Sources: 2011 Abstract of Assessment; 2011 Reconciliation Report.

Excluding railroads and utilities, the overall change for the upcoming fiscal year is 3.2% more taxable value.

DEPARTMENT ACTIVITIES

Revaluation of existing properties is continuous. 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 demonstrated a downward trend during 2011. The table on **Attachment "D"** shows the quarterly sales activity. This report indicates that the overall sales volume for new homes has decreased 56% from 43 in 2010 to 19 in 2011. 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. The report shows that the sales price for

new homes decreased. The average new home price is down approximately 5.6% as compared to 2010 (shown in the row heading "New construction sales").

The overall sales volume for existing homes reversed a three year downward trend. There were 497 sales in 2011 compared to 489 in 2010. This indicates that the overall sales volume for existing homes increased 1.64%. The average sale price per square foot had a slight decrease of 1.2%, from \$121.54 in 2010 to \$120.03 in 2011 (shown in the row heading "Existing houses"). The median sales price showed a slight increase of 1.3% from \$159,000 in 2010 to \$161,000 in 2011 (shown in the row heading "Median Price"). This coupled with a median sales ratio of 99.8 % 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 2012 isn't necessary.

In regards to our commercial properties, based on information provided by the Iowa Department of Revenue in July of 2011 and on other sales that have occurred in 2011, I estimate our median sales ratio to be 101.3%. This is down from a year ago when it was 102.8%. All indications are that the economy will continue to strengthen which should produce upward movement in occupancies, resulting in a slight increase in values. Because of this, it is my belief that the median ratio will move closer to 100% during 2012, without any city wide revaluation.

We successfully installed and used new real estate software named Incode, which is produced by Tyler Technology. This software is housed on a computer located in the Story County Administration Building.

Recently, we have been working with Tyler to convert to their new Microsoft.Net based software. This is a vastly improved product which should enable us to complete the data entry of values and other information necessary for our annual Abstract and Reconciliation reports in a much more efficient fashion. This information is also relied upon by the County Auditor and Treasurer. This conversion is scheduled to take place in July.

We have also completed the following:

- Migrated our web presence on www.cityofames.org to the new format.
- Compiled detailed documentation for standardized entry of our residential cards into our new CAMA software and modified CAMA software to meet our needs.
- Migrated digital map projects (GIS and Pictometry), programs, and processes from county servers to servers located at City Hall, revising scripts and network paths.
- Implemented upgrade from Office 2003 to Office 2007.
- Created new real estate data files from new data sources and revised data sources for several important mail merge documents (assessment roll, appointment letters, and others).
- Upgraded SQL server license in order to create a countywide InStar file at both city and county.
- Network issues resolved.
- Began posting commercial sales in new CAMA software for display on Internet.

Development of the website (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 addition to our color aerial photography, we now have oblique photography available on our website. In the short three months that this tool has been on our site, there have been 4,520 images viewed.

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, Deputy Assessor | 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.

BUDGET PROPOSAL

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

Salaries: The Consumer Price Index (CPI), published by the Bureau of Labor Statistics of the U.S. Department of Labor, shown in a news release dated December 16, 2011, indicates an increase of 3.4% since November of 2010. The expense items for the Assessor and all other staff are budgeted with a 1.50% cost of living increase and a 1.00% merit pool, for a total of 2.50%, which is lower than the increase indicated by the CPI. (As always, exact salaries for staff will be based upon individual evaluations.)

I have strongly encouraged our appraisal staff to seek professional appraising and real estate designations, and would like to reward their efforts by establishing a onetime bonus of \$1,000 for each professional designation obtained. Qualifying designations would be Member of the Appraisal Institute (MAI) or Senior Residential Appraiser (SRA) awarded by Appraisal Institute; Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES) or Assessment Administration Specialist (AAS) awarded by IAAO; Certified Commercial Investment Member (CCIM) awarded by National Association of Realtors.

For the Office Assistants, a designation as a Certified Administrative Professional (CAP) awarded by the International Association of Administrative Professionals (IAAP) would trigger the \$1,000 bonus.

Paul Overton was awarded the RES in March of 2011. I have included a \$1,000 for him.

The salaries of our other employees have the \$1,000 included, but wouldn't be paid unless designation was achieved. I have excluded myself in this process.

Board of Review salaries are \$17.50 per hour. There is also 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 \$15.00 per hour.

During 2012-2013, we will need to employ three interns to assist us with entering the data from the residential cards into ProVal and scanning our approximately 16,000 property record cards. I have estimated this expense to be \$33,000 and it's included in the "Staff" line item.

Taxable Fringe Benefits: 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 (less mileage reimbursement *):

Assessor	\$100
Deputies (2)	\$90

Additionally, this line includes a monthly cell phone allowance of \$25.00 a month for the four full-time staff that have regular duties outside the office. The allowance is paid if the employee has a cell phone available for office use during work hours.

Health Insurance: The amount budgeted last year was based on our current staffing and use levels. I received notice that we could expect a 5% increase in health insurance costs for the upcoming fiscal year.

This also 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. For 2013 to help reduce paper waste, the office will be purchasing five laptops or iPads for the Board to use during their time in session. The cost for this plus software comes to \$4,800.

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.

* **Mileage:** This line represents reimbursement to employees who use their personal auto for work purposes. It is paid at the current IRS rate. (As of July 1, 2011, the rate is \$0.555 per mile.)

Mitch Friedow, appraiser, has been using a pool vehicle provided by the city whenever possible. The rate for it is \$0.45 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 Technology Department for use of the network within City Hall. It also now includes the cost of using City IT for our needs. The following is a list of the major components:

City information services (Network, Lotus Notes, IT Needs)	\$21,800
Estimated CAMA software & ongoing support costs	\$16,000
Pictometry Aerial Photography	\$ 7,200
Fiber Connection to Story County	\$ 3,600
<u>Consulting (Miscellaneous IT Issues)</u>	<u>\$10,000</u>
Total of Major Components (Rounded)	\$58,600

Assessment Appeals:

Property Assessment Appeal Board

For 2011, 354 cases were filed with the Property Assessment Appeal Board. 342 are residential apartment condominium units located in 9 complexes. Two are cooperatives, containing a total of 142 apartment units. These are all scheduled to be heard starting on January 23rd, but a continuance agreed to by both sides has been asked for.

There are nine commercial cases, shown in the following table. None of these have been scheduled for hearings yet.

05-27-476-035	3015 Grand Avenue	Walmart Property Tax Dept (David Hebert)
05-34-227-120	2719 Grand Avenue	Walgreens #12108
09-11-100-115	620 Lincoln Way	Midwest Centers, L.P. (Frederick Anderson)
09-11-210-020	320 S. Duff Avenue	Target Corporation (Dayton Hudson)
09-11-251-300	534 S. Duff Avenue	Walmart Property Tax Dept (David Hebert)
09-11-375-100	1315 Buckeye Avenue NKA: 1311 Buckeye Ave 1333	FHS Ames 2, LP (Carla Bishop)
09-11-380-030	1404 Buckeye Avenue	FHS Ames 2, LP (Carla Bishop)
09-11-380-040	1410 Buckeye Avenue	FHS Ames 2, LP (Carla Bishop)
09-14-175-025	305 Airport Road	Walmart Property Tax Dept (David Hebert)

The new Super Wal-Mart parcel (534 S. Duff Avenue) is still unresolved from 2010.

District Court

The Barilla Pasta manufacturing plant is the one case appealed to District Court in 2011.

Contingency: This line is used for recurring and non-recurring expenses that do not fit a regular category. We estimate this at \$1,500.

GIS AND MAPPING

The MAPS Committee is an ongoing project funded through the special appraiser's fund. From 1993 until 2010, the Ames City Assessor's Office paid 50% and the Story County Assessor's Office paid the other 50% of the operating expenses. At a special Conference Board meeting on March 31, 2011, an amended Intergovernmental 28E agreement was enacted. According to the provisions contained in it, our office is responsible for the following:

Support Assurance (Story County)	\$ 6,300
Web Hosting (The Schneider Corporation)	\$ 5,100
<u>Basic System Support (The Schneider Corporation)</u>	<u>\$ 1,000</u>
Total Funding	\$12,400

We have contracted with Pictometry to have new aerial photographs flown this March. We will be paying \$7,166 per year for the next three years to cover this project. We have embarked on what we hope is now a three year cycle for aerial photography.

SOURCES OF FUNDS AND BALANCES

Attachment "B" is an explanation of the funds and balances used and proposed. The projected ending balance is about 30% of the annual budget for **Attachment "B"**. We feel this amount of reserves is adequate.

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

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 (**Attachment "E"**).

Of the 100 forms mailed, 30 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) has been included.

Submitted January 17, 2012, by Gregory P. Lynch, Ames City Assessor.

AMES CITY ASSESSOR
2012-2013 BUDGET PROPOSAL

Item	FY 10-11 Actual	FY 11-12 Budget	FY 11-12 Actual Expenses for the First 6 Months	FY 11-12 Projected Expenses for the Year	FY 12-13 Proposed Budget	% of Change Between Proposed & Current Budget
Assessor	\$ 110,500	\$ 113,828	\$ 56,914	\$ 113,828	\$ 116,662	2.5%
Deputies	154,778	159,442	79,716	159,432	163,436	2.5%
Staff	170,218	191,158	79,401	181,150	195,084	2.1%
Longevity	1,380	1,540	750	1,540	1,660	7.8%
Professional Designation Bonuses	-	-	-	1,000	4,000	N/A
GIS Coordinator *	33,527	3,453	-	-	-	N/A
Board of Review	4,113	6,600	-	4,500	6,600	0.0%
Overtime Pay **	-	-	-	-	2,500	N/A
Taxable Fringe Benefits	3,090	4,560	1,692	4,032	4,560	0.0%
Employer's Flex Benefits *	3,450	580	-	-	-	N/A
F.I.C.A. @ 7.65%	35,613	36,809	15,890	35,534	37,829	2.8%
I.P.E.R.S. @ 8.67%	32,763	38,831	17,537	37,485	42,873	10.4%
Health Insurance & Workers' Comp	68,518	82,925	38,023	77,500	87,100	5.0%
Unemployment Compensation	-	500	-	-	500	0.0%
Life and Disability Insurance	3,482	4,000	1,949	3,900	4,200	5.0%
Total Staff & Related Expenses	\$ 621,432	\$ 644,226	\$ 291,872	\$ 619,901	\$ 667,004	3.5%
Board of Review Expense	\$ 532	\$ 750	\$ 179	\$ 500	\$ 5,600	646.7%
Office Supplies	3,371	5,000	1,209	4,000	4,500	-10.0%
Postage & Mailing	631	8,250	228	1,500	8,250	0.0%
Employee Mileage	2,413	5,640	1,330	4,000	5,640	0.0%
Telephone / Communication	7,742	9,000	2,246	8,500	5,400	-40.0%
Data Processing / Software	89,269	70,100	36,535	70,100	84,200	20.1%
Education / Training / Certification	20,996	20,000	8,338	20,000	20,000	0.0%
Office Maintenance (City Hall)	14,906	17,825	7,812	17,825	17,825	0.0%
Equipment (includes maintenance)	22,919	9,000	2,552	8,000	8,000	-11.1%
Assessment Appeals / Court Costs	11,134	60,000	950	60,000	56,000	-6.7%
Contingency	779	1,500	902	1,500	1,500	0.0%
Total Office Expenses	\$ 174,692	\$ 207,065	\$ 62,281	\$ 195,925	\$ 216,915	4.8%
MAPS & GIS Project	\$ 11,318	\$ 7,943	\$ 9,850	\$ 12,400	\$ 12,400	56.1%
Total Special Projects	\$ 11,318	\$ 7,943	\$ 9,850	\$ 12,400	\$ 12,400	56.1%
Total Expenses	\$ 807,442	\$ 859,234	\$ 364,003	\$ 828,226	\$ 896,319	4.3%

* Starting with FY 12-13 and moving forward, "GIS Coordinator" and "Employer's Flex Benefits" will no longer have amounts allocated to them.
(Per the Amended 28E Agreement, recorded April 12, 2011, the Ames City Assessor will pay a flat fee of \$6,300 to Story County for Support Assurance.)

** Starting with FY 12-13 and moving forward, the line item for Overtime Pay will carry a budgeted amount.

AMES CITY ASSESSOR
2012–2013 PROJECTED SOURCE OF FUNDS AND BALANCES

Item	Assessment Expense Fund	Special Appraiser Fund	Total Combined
Beginning Balance 7-1-2011	\$ 143,795	\$ 175,548	\$ 319,343
Estimated Property Taxes	474,730	284,245	758,975
Other Income (Misc, Credits, Etc.)	4,184	2,254	6,438
Transfers In	-	30,000	30,000
Transfers Out	-	-	-
Available Resources	\$ 622,709	\$ 492,047	\$ 1,114,756
Expenses	(488,233)	(351,784)	(840,017)
Estimated Ending Balance 6-30-2012	\$ 134,476	\$ 140,263	\$ 274,739
 Estimated Beginning Balance 7-1-2012	 \$ 134,476	 \$ 140,263	 \$ 274,739
Property Tax Levy Proposed	508,086	378,958	887,044
Other Income (Misc, Credits, Etc.)	1,408	1,042	2,450
Transfers In	-	-	-
Transfers Out	-	-	-
Available Resources	\$ 643,970	\$ 520,263	\$ 1,164,233
Expenses	(508,967)	(387,352)	(896,319)
Estimated Ending Balance 6-30-2013	\$ 135,003	\$ 132,911	\$ 267,914

Modified by Assessor after January 4, 2012 Mini Conference Board Meeting

2012–2013 EXPENSES TO BE PAID VIA THE SPECIAL APPRAISERS FUND	
Deputy Assessors / Property Review Personnel	\$ 199,056
Taxable Fringe Benefits (Deputy Assessors)	2,760
FICA (Deputy Assessors / Property Review Personnel)	15,439
IPERS (Deputy Assessors / Property Review Personnel)	17,497
Data Processing	84,200
Assessment Appeals / Legal Services	56,000
MAPS & GIS Project Total	12,400
Total Expenses for Special Appraisers Fund	\$ 387,352

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2012 - June 30, 2013	ASSESSING JURISDICTION: Ames City Assessor
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The Conference Board of the above-named Assessing Jurisdiction will conduct a public hearing on the proposed fiscal year budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
02-28-2012	6:30 P.M.	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:	PROPOSED BUDGET SUMMARY	Clerk's Name:
515-239-5370		Gregory P Lynch

FUND (Use Whole Dollars)	A	B Expenditures		C	D	E Estimated Ending Fund Balance June 30, 2013	F Estimated Beginning Fund Balance July 1, 2012	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	FYE 6-30-2011 Actual	FYE 6-30-2012 Re-estimated	FYE 6-30-2013 Proposed	Transfers Out						
1. Assessment Expense	567,412	488,233	508,967		135,000	134,473	1,408	0		508,086
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	240,029	351,784	387,352	0	132,909	140,261	1,042	0		378,958
7. Tort Liability	0	0	0	0	0	0	0			0
8. TOTAL	807,441	840,017	896,319	0	267,909	274,734	2,450	0		887,044

Proposed taxation rate per \$1,000 valuation: \$ 0.39685

Residential Sales Summary by Quarter for Ames, Iowa

As of January 11, 2012

Sales Period:	# Sold	Average Price	Average Hse Size	Price per sq.ft.	Average Year Built	Median Price	Annual % Change per SF	Cumulative % change \$/SF 1995 base
1st Quarter 1995	74	\$113,790	1,517	\$75.00	1961.1			
2nd Quarter 1995	147	\$120,453	1,411	\$85.38	1965.5			
3rd Quarter 1995	171	\$107,542	1,362	\$78.95	1962.3			
4th Quarter 1995	123	\$123,608	1,480	\$83.51	1963.1			
1995 Total Year	515	\$115,962	1,427	\$81.29	1963.2	\$97,750	n/a	n/a
1995 Sales Detail - Existing & New:								
Existing houses	452	\$106,322	1,355	\$78.47	1959	\$92,000	n/a	n/a
New construction sales	63	\$185,129	1,940	\$95.43	1994	\$172,676	n/a	n/a
1st Quarter 2008	85	\$182,780	1,513	\$120.81	1971.9			
2nd Quarter 2008	260	\$174,543	1,412	\$123.61	1970.2			
3rd Quarter 2008	191	\$185,097	1,494	\$123.89	1973.4			
4th Quarter 2008	90	\$181,775	1,464	\$124.16	1980.3			
2008 Total	626	\$179,921	1,458	\$123.39	1972.9	\$164,950	-4.3%	51.8%
2008 Sales Detail - Existing & New processed to date:								
Existing houses	594	\$174,283	1,442	\$120.86	1971	\$160,250	-0.4%	54.0%
Single-Family Detached	482	\$176,736	1,497	\$118.06	1966	\$163,000		
Townhouses/Condos	112	\$163,725	1,207	\$135.65	1992	\$149,150		
New construction sales	32	\$284,588	1,758	\$161.88	2007	\$293,771	5.5%	69.6%
Single-Family Detached	24	\$286,330	1,852	\$154.61	2007	\$279,022		
Townhouses/Condos	8	\$279,361	1,478	\$189.01	2007	\$315,662		
1st Quarter 2009	88	\$187,867	1,439	\$130.55	1976.6			
2nd Quarter 2009	211	\$185,111	1,495	\$123.82	1976.6			
3rd Quarter 2009	208	\$185,817	1,456	\$127.62	1975.9			
4th Quarter 2009	106	\$171,433	1,452	\$118.07	1969.6			
2009 Total	613	\$183,381	1,466	\$125.06	1975.2	\$163,000	1.4%	53.8%
2009 Sales Detail - Existing & New processed to date:								
Existing houses	587	\$178,548	1,452	\$122.97	1974	\$160,000	1.7%	56.7%
Single-Family Detached	488	\$183,231	1,493	\$122.73	1970	\$165,750		
Townhouses/Condos	99	\$155,466	1,248	\$124.57	1991	\$139,500		
New construction sales	26	\$292,501	1,791	\$163.32	2008	\$252,986	0.9%	71.1%
Single-Family Detached	20	\$317,417	1,886	\$168.30	2008	\$263,968		
Townhouses/Condos	6	\$209,450	1,475	\$142.00	2008	\$193,250		
1st Quarter 2010	96	\$180,792	1,423	\$127.05	1978.0			
2nd Quarter 2010	234	\$181,180	1,438	\$125.99	1976.0			
3rd Quarter 2010	115	\$189,110	1,487	\$127.18	1982.4			
4th Quarter 2010	87	\$185,248	1,494	\$123.99	1977.2			
2010 Total	532	\$183,489	1,455	\$126.11	1977.9	\$166,000	0.8%	55.1%
2010 Sales Detail - Existing & New processed to date:								
Existing houses	489	\$173,930	1,431	\$121.54	1975	\$159,000	-1.2%	54.9%
Single-Family Detached	376	\$182,213	1,512	\$120.51	1970	\$167,250		
Townhouses/Condos	113	\$146,367	1,161	\$126.07	1991	\$137,500		
New construction sales	43	\$292,204	1,730	\$168.90	2009	\$274,310	3.4%	77.0%
Single-Family Detached	36	\$299,134	1,776	\$168.43	2010	\$274,655		
Townhouses/Condos	7	\$256,562	1,495	\$171.61	2009	\$224,000		
1st Quarter 2011	68	\$173,053	1,482	\$116.77	1971.8			
2nd Quarter 2011	199	\$187,213	1,483	\$126.24	1976.1			
3rd Quarter 2011	159	\$169,267	1,448	\$116.90	1974.5			
4th Quarter 2011	90	\$185,045	1,504	\$123.04	1971.8			
2011 Total	516	\$179,439	1,476	\$121.59	1974.3	\$163,000	-3.6%	49.6%
2011 Sales Detail - Existing & New processed to date:								
Existing houses	497	\$176,330	1,469	\$120.03	1973	\$161,000	-1.2%	53.0%
Single-Family Detached	395	\$179,301	1,542	\$116.28	1968	\$163,000		
Townhouses/Condos	102	\$164,822	1,190	\$138.51	1992	\$145,475		
New construction sales	19	\$260,774	1,636	\$159.40	2010	\$232,304	-5.6%	67.0%
Single-Family Detached	16	\$268,894	1,668	\$161.21	2010	\$249,156		
Townhouses/Condos	3	\$217,467	1,466	\$148.34	2010	\$219,000		
NOTE 1: Sales are assigned to quarters according to the month and year the deed was executed.								
NOTE 2: 1-family houses include townhouses, condominiums, detached houses, and attached houses.								
NOTE 3: Recent quarters may include unverified sales information; all sales are subject to correction.								
NOTE 4: Recent sales may not be included. New houses are not included until after they have been inspected.								



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 2011. Thirty (30) were returned with all or part of the form filled in. Only two (2) indicated they had filed an appeal. Four (4) were returned as undeliverable. The form was substantively identical to the following summary for these questions regarding the City Assessor's Office:

1. My business with the Assessor's Office included:
(30 RESPONSES)

(Check all that apply)

11 – (a) I filed for a Homestead or Veteran's Exemption.

15 – (b) I inquired / requested information about sales or general property assessment information.

- 7 – Online
- 4 – City Hall
- 0 – Fax
- 5 – Phone

2 – (c) I filed an assessment appeal.

5 – (d) An Assessor's employee visited my property.

- 4 – Residential
- 1 – Commercial
- 0 – Exempt

6 – (e) Other.

Please answer ONLY if you selected 1(b):

I used the following assessor web site(s):

(Check all that apply)

<http://www.cityofames.org/Assessor> (14 RESPONSES)

- 3 – Assessment appeal information.
- 9 – Property tax information.
- 5 – Residential sales book (MS Word format).
- 4 – Residential sales book (MS Excel format).
- 7 – Other report(s) and/or data.
- 7 – Commercial sales information.
- 7 – Maps.

<http://www.amesassessor.org> (13 RESPONSES)

- 9 – Property information.
- 7 – Property tax information and/or paid taxes.
- 7 – Residential comp search.
- 6 – Commercial sales information.
- 9 – Identified zoning information.
- 2 – Soils report.
- 9 – Maps.
- 2 – Mailing address change.
- 0 – Other

Please rate your level of satisfaction:

2. The person I contacted listened and understood my question(s). (30 RESPONSES)

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

3. I was satisfied with the response to my inquiry. (30 RESPONSES)

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

4. I was treated with courtesy and respect. (30 RESPONSES)

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

5. I was assisted in a timely manner. (30 RESPONSES)

28 - DEFINITELY 1 - MOSTLY 0 - NOT REALLY 0 - DEFINITELY NOT 1 - DOES NOT APPLY

6. *What, if anything, would you like the City Assessor's Office to be offering that it is **NOT**? (Service, policy, information, etc.):*

- Organized and professional
- N/A
- Can't think of anything.
- Not sure what all you do, so not sure what I would add to the office tasks.
- Ø
- It is improving all the time. More and more info is now available online. Good aerial imaging & GIS.
– Paul Livingston, Hunziker & Associates
- You folks do a great job! Keep up the good work! – Rich Vander Werff, Vander Werf and Associates, Inc.
- Online sketches of homes.

7. *Additional comments/observations relating to the City Assessor's Office:*

- Dawn and Judy are so nice! ☺
- None
- I believe it would be best if the City Assessor's office would merge with the County Assessor's office for the benefit of the tax payer. Iowa only has 8 City Assessors. So I believe Ames could do the same to save money.
- Mr. Lynch has been very helpful addressing any questions that have arisen.
- My interactions with the Assessor's office have been treated with courtesy and professionalism. Thank you!.
– Paul Livingston, Hunziker & Associates
- Judy & Dawn are always cheerful, courteous and helpful.
- Your front office people, Dawn & Judy, are awesome and always take care of the customer first!

Questions 8-14 only apply to persons who filed an assessment appeal with the Board of Review.

[Reference question 1(c)] (2 RESPONSES)

8. *I learned about the appeal process and acquired the instructions/form: (please select only one)*
(2 RESPONSES)

0 - ONLINE **2** - CITY HALL / PHONE

9. *I was satisfied with the information/explanation of the appeal process.* (2 RESPONSES)

1 - DEFINITELY **1** - MOSTLY **0** - NOT REALLY **0** - DEFINITELY NOT **0** - DOES NOT APPLY

10. *My appeal to the Board was:* (2 RESPONSES)

1 - ORAL **1** - NON-ORAL

11. *The Board gave me the opportunity to present arguments and evidence in support of my appeal.*
(2 RESPONSES)

1 - DEFINITELY **0** - MOSTLY **0** - NOT REALLY **0** - DEFINITELY NOT **1** - DOES NOT APPLY

12. *My appeal to the Board was:* (2 RESPONSES)

0 - DENIED **1** - GRANTED **1** - GRANTED IN PART **0** - RETRACTED

13. *I was satisfied that the Board of Review made an informed decision based on all the information presented.*
(2 RESPONSES)

1 - DEFINITELY **1** - MOSTLY **0** - NOT REALLY **0** - DEFINITELY NOT **0** - DOES NOT APPLY

14. *Additional comments regarding the appeal process or the operation of the Board of Review:*

None

GENERAL STATISTICS FOR G.I.S. WEB PAGE

(provides an overview of the site usage and behavior of our web site visitors)

Statistics for www.amesassessor.org (aka www.storyassessor.org) 01 Jan 2011 - 31 Dec 2011

Total Requests: 2,043,376

Total Visits: 301,213

Avg. Requests / Visitor: 6.78



Mini Conference Board

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

Minutes for Wednesday, January 4, 2012 **(UNAPPROVED)**
Room 233, Ames City Hall, 515 Clark Avenue, Ames, IA

- Call to Order: 3:06 p.m. by Chairperson Jami Larson.
- Members Present:
 - Jami Larson, Ames City Council
 - Bill Talbot, Ames School Board of Directors
 - Rick Sanders, Story County Board of Supervisors
 - Greg Lynch, Ames City Assessor
- Also Present:
 - Brenda Swaim, Deputy Assessor, Ames City Assessor's Office
 - Dawn Tank, Office Assistant II, Ames City Assessor's Office
- Minutes from October 6, 2011, Mini Conference Board meeting.
 - Moved by Sanders, seconded by Talbot to approve the minutes without corrections. Motion declared carried unanimously.
- Discussion of City Assessor's 2012-2013 Budget Proposal
 - Department Activities
 - Lynch stated that this section of the report would be revised in the Conference Board report.
 - Salaries
 - Lynch said this year, in contrast to previous years, he looked at the CPI (Consumer Price Index) from November to November, which was up 3.4%. He was requesting a 1.50% cost of living increase and a 1.00% merit pool increase for a total increase of 2.50%.
 - Sanders expressed concern that the onetime stipend (bonus) for professional designations was being combined with the base salaries. Lynch clarified what the stipends were and would be separate from the base salaries and any salary increase calculations.
 - At Sander's request, Lynch and Tank explained how longevity is calculated, paid and displayed on the report.
 - Tank left the meeting to retrieve the spreadsheet that Lynch used to calculate the salaries, showing that base salaries are used in the calculation of the proposed increases. (It also showed how longevity and the onetime professional designation stipend were applied.)
 - Lynch talked about the different professional designations that were eligible for the onetime stipend (bonus) of \$1,000. After questions from the Board, he discussed the professional affiliations of each designation as well as some of the differences between them and responded to questions regarding the maintenance of the designations.
 - Tank returned to the meeting.



- Lynch went over the salary calculation spreadsheet with the Board.
- After some discussion, the Board decided that on “Attachment A” longevity and the professional designation stipend (bonus) would be separated from the salary line items for Assessor, Deputies and Staff and placed on their own lines for clarity.
- Board of Review Expenses
 - Lynch spoke of getting laptops for the Board of Review in order to save printing costs, as well as staff time for copying. Sanders questioned how much would really be saved when you factor in on-going costs. Larson wondered if they were worth it for the amount of time that the Board of Review would use them. After Larson and Sanders talked of the convenience of using their own iPads instead of government issued ones, Larson proposed offering the Board of Review members a stipend for using their own laptops or tablets. Lynch voiced concern about asking the Board of Review members to use their own computers or tablets. Larson suggested just getting a couple laptops for those Board of Review members that did not want to use their own machines. Everyone then discussed the merits of tablets over laptops as well as the issues concerning open records laws and personal computers/tablets. Lynch said he would talk to the City Attorney about the open records laws. Sanders moved leaving the \$4,800 in the budget for the laptops for now so the issue could be taken to the full Conference Board for discussion. Talbot seconded. Motion carried unanimously.
- Assessment Appeals
 - Lynch pointed out that the Property Assessment Appeal Board and District Court cases listed in the report were the ones that caused the office to amend the 2011-2012 budget in order to cover appraisal costs. For 2012-2013, he decided to leave this line item at \$60,000 so if the office received a large number of protests we would not be caught like we were this year.
- Board of Review
 - Lynch talked about the two positions that would need to be filled by the Conference Board. Sanders clarified with Lynch how the positions were filled. There was discussion on how new members were found to fill the vacancies.
- Reducing the 2012-2013 Proposed Budget
 - Sanders was concerned that the proposed budget amounts listed for “Office Supplies,” “Employee Mileage” and “Postage & Mileage” are more than what was actually spent during the previous fiscal year. He did not like the fact that, despite there being a line item for contingency, there was contingency being added to those three line items. There was discussion on which expenses were part of those three line items, what causes those expenses to fluctuate and how much each of these three line items could be reduced. Sanders and Larson both felt that the budget for the line items that make up the office expenses could be reduced by somewhere between \$3,000 and \$8,000. Sanders moved to have staff



rework the budget, so the percent of increase between the proposed budget and the current budget will be below 4.5%. He also stated that the closer the staff got the percent of change to 4.0% the more comfortable the Board would be. Talbot seconded. Motion carried unanimously.

- Taxable Fringe Benefits and Mileage Reimbursement
 - Tank, Swaim and Lynch explained to Talbot how mileage reimbursement is calculated and how it can be considered a taxable benefit.

- Other Business

- Conference Board Meetings
 - Sanders pointed out that the Conference Board is composed of three equal parts in terms of votes, but it does not feel that way from the Board of Supervisors' perspective when it comes to scheduling the Board meetings. Lynch explained that the City Mayor, as Chairperson of the Board, sets the first budget meeting, and then it is up to the Board to set the second one. Larson proposed that the Mayor send out an email to the Conference Board asking them if the date for the first meeting would work. The discussion then migrated to the seating arrangement for the full Conference Board meetings. Sanders stated that the seating arrangement didn't make it feel like they were three equal bodies. Larson understood and proposed that the Conference Board meetings be set up like the City Council is when they have workshops. Swaim pointed out that they should consult with Derek Crisler, Channel 12, to make sure there are no issues with camera arrangement for the television broadcast. Sanders moved that Larson and Lynch have a conversation with Mayor Campbell about reconfiguration of the Conference Board meetings, to address the above mentioned concerns. Talbot seconded. Motion carried unanimously.
 - There was discussion concerning what is quorum for the Conference Board and how the voting works, especially in relation to the three School Boards. Talbot explained how he was appointed to the Mini Board when Sanders inquired. Larson felt it would be good to publicly inform the full Conference Board on what is quorum and how the voting works.

- Adjournment

- Moved by Talbot, seconded by Sanders to adjourn the meeting. The meeting adjourned at 4:32 p.m.

Minutes prepared January 4, 2012, by Dawn Tank, Office Assistant II, Ames City Assessor's Office.