

City Assessor's 2013-2014 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 • Peter Orazem • Victoria Szopinski • 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 2013-2014 Fiscal Year

For the Conference Board meeting at 6:30 p.m. on January 22, 2013

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

The Mini Conference Board met January 3, 2013, 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), Brenda Swaim (City Assessor) and Tami Moen (City Assessor).

For Conference Board Members, minutes from the Mini Conference Board meeting were included with the *2013-2014 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 Boards of Directors (Ames, Gilbert, and United Community) 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 (e.g. value, classification, exemption). The expiration date for each of the board members is as follows:

Judy Albright	12/31/2012	Tom Carey	12/31/2016
Lowell Greimann	12/31/2013	Roy Zingg	12/31/2017
Thomas Jackson	12/31/2014		

Judy Albright will need to be reappointed this year.

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 2011 to 2012 were as follows:

Ames Taxable Valuations by Class: 100% Assessed Values (in Thousands of Dollars)				
Class	2011 Actual	2012 Actual	Difference 2011 to 2012	% Change
Ag Land & Outbuildings	\$ 2,724	\$ 2,729	\$ 5	0.2%
Residential & Ag Dwellings	\$ 2,510,877	\$ 2,543,683	\$ 32,805	1.3%
Commercial	\$ 817,190	\$ 836,448	\$ 19,258	2.4%
Industrial	\$ 132,578	\$ 130,393	\$ (2,185)	-1.6%
Railroads & Utilities Minus Gas & Electric	\$ 12,288	\$ 12,649	\$ 360	2.9%
Total Except Gas & Electric	\$ 3,475,658	\$ 3,525,902	\$ 50,244	1.4%
Gas & Electric Valuation	\$ 6,202	\$ 5,661	\$ (542)	-8.7%
100% Assessed Values Total	\$ 3,481,860	\$ 3,531,562	\$ 49,702	1.4%
T.I.F Value Not Included	\$0	\$0	\$0	

Source: Iowa Department of Management Report for Story County, January 1, 2013.

Ames Taxable Valuations by Class: Rolled Back or Taxable Values (in Thousands of Dollars)				
Class	2011 Actual	2012 Actual	Difference 2011 to 2012	% Change
Ag Land & Outbuildings	\$ 1,567	\$ 1,635	\$ 68	4.3%
Residential & Ag Dwellings	\$ 1,274,315	\$ 1,343,487	\$ 69,171	5.4%
Commercial	\$ 817,190	\$ 836,448	\$ 19,258	2.4%
Industrial	\$ 132,578	\$ 130,393	\$ (2,185)	-1.6%
Railroads & Utilities Minus Gas & Electric	\$ 12,288	\$ 12,649	\$ 360	2.9%
Total	\$ 2,237,939	\$ 2,324,612	\$ 86,673	3.9%
Military Exemptions	\$ (2,727)	\$ (2,668)	\$ 59	-2.2%
Taxable Total Except Gas & Electric	\$ 2,235,212	\$ 2,321,944	\$ 86,732	3.9%
Gas & Electric Valuation	\$ 6,202	\$ 5,661	\$ (542)	-8.7%
Taxable Values Total	\$ 2,241,414	\$ 2,327,605	\$ 86,191	3.8%
T.I.F Value Not Included	\$0	\$0	\$0	

Source: Iowa Department of Management Report for Story County, January 1, 2013.

Agricultural values increased primarily due to a legislated plat law change which extended the “frozen” period from three years to five years. Also influencing it was an increase in rollback from 57.5411% of the assessed value that was taxed for 2011 (taxes payable fall of 2012 and spring of 2013), to 59.9334% for 2012. The net result is an increase of 4.3% of taxable value for 2012.

Residential assessed values increased 1.3% overall (shown above in the first table under Residential & Ag Dwellings). The second table explains the change in taxable value by category. 50.7518% of the assessed value was taxed for 2011 (taxes payable fall of 2012 and spring of 2013). The 2012 rollback factor is 52.8166%. This increase in the rollback is the primary driver of the net 5.4% change in taxable value (shown on the second table under Residential & Ag Dwellings) from 2011 to 2012.

Commercial assessed values experienced a net increase of about 2.4% overall (shown on the previous page). This was due to both an increase in transfers and new construction. The rollback did not change and remains at 100%.

Industrial assessed values decreased slightly by 1.6%. This was due primarily because of a District Court ruling reducing the value of the Barilla Pasta Manufacturing Plant.

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

Class	2011 Taxable Value (in Thousands)	2012 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 2011 to 2012 (in Thousands)
Residential	\$1,274,315	\$1,343,487	\$170	(\$5,660)	\$22,995	\$52,522	(\$856)	\$69,171
% Changes			0.0%	-0.4%	1.8%	4.1%	-0.1%	5.4%
Commercial	\$817,190	\$836,448	(\$306)	\$9,553	\$12,746	\$0	(\$2,735)	\$19,258
% Changes			0.0%	1.2%	1.6%	0.0%	-0.3%	2.4%
Industrial	\$132,578	\$130,393	(\$459)	\$0	\$1,382	\$0	(\$3,108)	(\$2,185)
% Changes			-0.3%	0.0%	1.0%	0.0%	-2.3%	-1.6%
Agricultural	\$1,567	\$1,635	(\$1,518)	\$1,691	\$0	\$65	(\$170)	\$68
% Changes			-96.8%	107.9%	0.0%	4.2%	-10.9%	4.3%
Totals	\$2,225,651	\$2,311,963	(\$2,113)	\$5,584	\$37,123	\$52,587	(\$6,868)	\$86,313
% Changes			-0.1%	0.3%	1.7%	2.4%	-0.3%	3.9%
Note: Does not include state-assessed property								

Sources: 2012 Abstract of Assessment; 2012 Reconciliation Report.

Excluding railroads and utilities, the overall change for the upcoming fiscal year is 3.9% 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 assessed property values assigned by the Ames City Assessor's Office consistently rank among the most uniform and equitable assessments in the state.

The new construction segment of the residential market demonstrated a slump during 2011 but recovered in 2012. The table on **Attachment "D"** shows the quarterly sales activity. This report indicates that the overall sales volume for new homes decreased 30% from 2010 to 2011, from 43 to 30, but in 2012 it increased back to 43. 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 increased. The average new home price per square foot is up approximately 6.3% as compared to 2011 (shown in the row heading "New construction sales"). It was \$156.67 in 2011 and \$166.53 in 2012.

The overall sales volume for existing homes had a dramatic rise in 2012. There were 575 sales in 2012 compared to 492 in 2011. This indicates that the overall sales volume for existing homes increased 16.87%. The average sale price per square foot increased 2.05%, from \$120.29 in 2011 to \$122.76 in 2012 (shown in the row heading "Existing houses"). The median sales price showed a slight increase of 1.49% from \$161,500 in 2011 to \$163,900 in 2012 (shown in the column heading "Median Price"). This coupled with a median sales ratio of 99.3 % 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 2013 wouldn't be required. But since our current software that is used to generate our values is no longer supported, we have developed a new model and are currently calibrating it; we plan to use it to revalue our residential properties.

In regards to our commercial properties, based on information provided by the Iowa Department of Revenue through October of 2012 and on other sales that have occurred since then, I estimate our median sales ratio to be 98%. This is down from a year ago when it was 100.7%. The 98% ratio is within the range of 95% to 105% which excludes it from equalization by the Department of Revenue. Based on this, no citywide commercial revaluation is warranted.

In 2010 and 2011 we successfully installed and used new real estate software named Incode, which is produced by Tyler Technologies. This software is housed on a server located in the Story County Administration Building.

Over the last year, we have been working closely with Tyler Technologies' conversion team to convert over to their new Microsoft.Net based system. 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 more efficient fashion. This information is also relied upon by the County Auditor and Treasurer. The interface of the new real estate system should also provide better access to data and reports to answer questions for other city departments and the public. Tyler installed the new system in December, is currently in the testing phases with our data, and plans to go live with the new system on our network February 19th.

We have also accomplished the following:

- Scanned all of the current residential property record cards and made them available on the Beacon Web site, allowing 24-hour access to them.
- Set up electronic delivery of Board of Review cases, decreasing the number of photocopies by 72% -- from a count of 69,064 in 2011 to 19,247 in 2012.
- Developed a GIS toolbar to assist with searches in ArcGIS, sharing the tool with both county and city GIS users.
- Modified/Enhanced commercial comparable search for Ames on our Beacon Web site.
- Began planning and development of a revised network directory structure for reorganization, including retention planning, upon migration to the new structure in 2013-2014.

Development of our Beacon Web site (WWW.AmesAssessor.org) to better serve our needs as well as the public's continues. It continues to be our most active method of communication with the public. The data files created for the Web site 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. In addition, map layers for Ames zoning are updated by the city's GIS staff as the Planning department makes zoning changes.

Digital photos for most properties are available on our website, but continue to require ongoing maintenance.

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 as follows:

▪ Gregory P. Lynch, City Assessor	February	2006
▪ 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
▪ Matthew R. Emerson, Database Manager/IS Administrator	July	2012

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

In April of 2012, Paul Overton was appointed as the Boone County Assessor. We thank Paul for his 13 years of service to the property owners of Ames and wish him the best of luck in his new position. He is a consummate professional and will be missed.

With his departure, an opportunity surfaced to examine our work flows and personnel needs.

Brenda Swaim originally started as an intern while attending ISU, and eventually was hired as an appraiser in 1996. Over time, her role expanded to encompass the evolving information and technology needs of the office. Her IT role gave her keen insight into the work flow of the office and an invaluable understanding of how the office functioned. When the time came to hire a replacement for Paul, she was a natural choice. Thankfully she accepted the role as Chief Deputy, a position in which she has excelled.

Prior to filling the vacant position created by Brenda's promotion, she and I evaluated the current and future needs of the office. We came to the conclusion that our greatest need would be someone with SQL expertise who could handle our ever evolving technical, database management, and information systems needs.

Fortunately, our search proved fruitful. We were able to hire Matt Emerson, who has six years of experience with SQL in addition to his 14 years of programming experience and 16 years of Web design. With his familiarity of some of the systems in place as well as the basic real estate data and software, he was able to hit the ground running and is a valuable asset to the office.

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 14, 2012, indicates an increase of 1.8% since November of 2011.

“The Consumer Price Index for All Urban Consumers (CPI-U) declined 0.3 percent in November on a seasonally adjusted basis, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 1.8 percent before seasonal adjustment.

“The gasoline index fell 7.4 percent in November; this decrease more than offset increases in other indexes, resulting in the decline in the seasonally adjusted all items index. The energy index fell 4.1 percent in November despite increases in the indexes for natural gas and electricity. The food index rose 0.2 percent with the food at home index increasing 0.3 percent, the same increases as in October.” (“Consumer Price Index Summary.” *Bureau of Labor Statistics*. United States Department of Labor, 14 Dec 2012. Web. 19 Dec 2012. <<http://www.bls.gov/news.release/cpi.nr0.htm>>.)

It is interesting to note that the IRS allowance for mileage reimbursement increased for January 1, 2013, while the gasoline index fell 7.4 percent in November. As stated above this large monthly decrease for the gasoline index offset other increases. I have to believe that this gasoline decrease is temporary, and a 2% cost of living salary increase is warranted.

The expense items for the Assessor and all other staff are budgeted with a 2.0% cost of living increase and a 1.00% merit pool, for a total of 3.00%. (As always, exact salaries for staff will be based upon individual evaluations.)

The salaries of the other employees have \$1,000 bonus included, but it would only be paid upon achievement of certain professional designations. 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 2013-2014, we will need to employ three interns to assist us with various projects that arise. This expense is estimated to be \$33,000 and it's included in the “Staff” line item.

Taxable Fringe Benefits: This line includes mileage allowance for two 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 (1)	\$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 as well as for on-call availability for IT staff.

Health Insurance: The amount budgeted last year was based on our current staffing and use levels. I received notice that we could expect an 8% 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. It also includes a stipend to reimburse the members for the use of their laptops during sessions. The cost comes to \$1,500.

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 January 1, 2013, the rate is \$0.565 per mile.)

Mitch Friedow, appraiser, has been using a pool vehicle provided by the city whenever possible. The rate for it is currently \$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 all of our needs. The following is a list of just the major components:

City Information Services (Network, Email, GIS, IT needs)	\$25,100
Tyler Technologies (Real Estate Software)	\$ 6,200
Estimated CAMA software & ongoing support costs	\$14,800
Pictometry Aerial Photography	\$ 8,700
Fiber Connection to Story County	\$ 3,600
Consulting (Miscellaneous IT issues)	\$ 5,000
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Total of Major Components (Rounded)	\$63,400

Assessment Appeals:

Property Assessment Appeal Board

For 2012, fifteen cases were filed with the Property Assessment Appeal Board (see Table 1 on the next page). Ten are cases involving parcels held in a cooperative form of ownership. These all had deficiencies in their Articles of Incorporation, and their classification as of January 1, 2012, was changed from residential to commercial when brought to our attention by the City Attorney. It is more of a legal question than a valuation issue.

For assessment year 2011, out of the twenty cases that were filed with the Property Assessment Appeal Board, three cases are still outstanding (see Table 2 on the next page).

District Court

For 2012, there was an appeal of the new 216-unit condominium complex known as The Grove, located at 1407-1525 S. Grand Avenue, and it has been settled. The original assessment placed on it did not take into account a value loss due to vacancy. As of January 1, 2012, it had a 26% vacancy rate; correcting for this overstatement of value resulted in a reduction of \$7,647,500 – from \$28,146,400 to \$20,498,900.

The Barilla Pasta manufacturing plant was a case appealed to District Court in 2011. The trial was held in early October, and the court ruled that its value is \$36,030,000. This is a reduction of \$5,230,000 or 13% from its assessed value of \$41,260,000.

For 2011, the Property Assessment Appeal Board had ordered the Super Wal-Mart (534 S. Duff Avenue) value to be set at \$19,000,000, which was a reduction of \$1,300,000 from its assessed value of \$20,300,000. In July 2012, the petitioner, Wal-Mart, filed a Petition for Judicial Review with the Iowa District Court concerning this 2011 case. The trial is set for January 30, 2013.

Table 1: 2012 Property Assessment Appeal Board Cases

Property ID	Property Address	Appellant	Case Status
05-27-430-025	3305 Roy Key Ave	3305 Roy Key Cooperative Association	Hearing date has not been set yet.
05-34-227-120	2719 Grand Ave	Walgreen's #12108	Hearing date has not been set yet. This case has been consolidated with the 2011 case.
09-02-329-120	720 Kellogg Ave	Kellogg Housing Cooperative Inc	Hearing date has not been set yet.
09-02-403-010	327 E 7th St	J & L Sorenson Enterprises Cooperative Association II	Hearing date has not been set yet.
09-02-406-100	324 E 7th St	J & L Sorenson Enterprises Cooperative Association II	Hearing date has not been set yet.
09-04-352-270	136 Campus Ave	136 Campus Cooperative Association	Hearing date has not been set yet.
09-11-175-190	209 S 5th St	J & L Sorenson Enterprises Cooperative Association I	Hearing date has not been set yet.
09-11-175-200	211 S 5th St	J & L Sorenson Enterprises Cooperative Association I	Hearing date has not been set yet.
09-11-175-210	213 S 5th St	J & L Sorenson Enterprises Cooperative Association I	Hearing date has not been set yet.
09-11-175-220	217 S 5th St	J & L Sorenson Enterprises Cooperative Association I	Hearing date has not been set yet.
09-11-175-230	225 S 5th St	J & L Sorenson Enterprises Cooperative Association I	Hearing date has not been set yet.
09-11-210-020	320 S Duff Ave	Target Corporation (Dayton Hudson Corp.)	Settled at \$6,722,000. This is a reduction of \$1,401,000 or 17% from its assessed value of \$8,123,000.
09-11-375-100	1311 Buckeye Ave 1333 (FKA: 1315 Buckeye Ave)	FHS Ames 2 LP	Withdrawn
09-11-380-030	1404 Buckeye Ave	FHS Ames 2 LP	Withdrawn
09-11-380-040	1410 Buckeye Ave	FHS Ames 2 LP	Withdrawn

Table 2: Outstanding 2011 Property Assessment Appeal Board Cases

Property ID	Property Address	Appellant	Case Status
05-34-227-120	2719 Grand Ave	Walgreen's #12108	Hearing date has not been set yet. This case has been consolidated with the 2012 case.
09-11-100-115	620 Lincoln Way	Midwest Centers, L.P.	Hearing is scheduled for 1-14-2013.
09-11-210-020	320 S Duff Ave	Target Corporation (Dayton Hudson Corp.)	Settled at \$6,722,000. This is a reduction of \$1,761,000 or 21% from its assessed value of \$8,483,000.

Contingency: This line is used for recurring and non-recurring expenses that do not fit a regular category. We estimate this at \$1,000.

GIS AND MAPPING

The MAPS Committee is an ongoing project that we support. Our office is responsible for the following:

Support Assurance (Story County)	\$ 6,300
Web Hosting (The Schneider Corporation)	\$ 5,100
Beacon Pictometry Module (The Schneider Corporation)	\$ 1,800
<u>Basic System Support (The Schneider Corporation)</u>	<u>\$ 1,000</u>
Total Funding	\$14,200

We contracted with Pictometry International for new aerial imagery. The flight was in March of 2012, but because of early foliage, the photography was not acceptable. The company gave us these images at no cost and re-flew the city in November of 2012. We will be paying \$7,176 per year for the next two years to cover this project. We have embarked on what we hope is now a three year cycle for aerial photography. Pictometry now has available a cloud based system that will cost \$1,500 per year. We feel this is very beneficial and have included this for a total cost for the aerial imagery and tools of \$8,676.

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, 37 were returned. All comments written on the returned survey forms are included. In addition, material concerning the use of the Assessor’s Web sites, WWW.AmesAssessor.org and WWW.AmesAssessor.org, have been included.

Submitted January 9, 2013, by Gregory P. Lynch, Ames City Assessor.

AMES CITY ASSESSOR
2013–2014 BUDGET PROPOSAL

Item	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Actual Expenses for the First 6 Months	FY 12-13 Projected Expenses for the Year	FY 13-14 Proposed Budget	% of Change Between Proposed & Current Budget
Assessor	\$ 113,828	\$ 116,662	\$ 58,222	\$ 116,553	\$ 120,172	3.0%
Deputies	153,322	163,436	46,582	93,252	96,148	-41.2%
Staff	160,895	195,084	115,925	238,333	272,174	39.5%
Longevity	1,540	1,660	680	1,400	1,500	-9.6%
Professional Designation Bonuses	1,000	4,000	-	-	4,000	0.0%
GIS Coordinator	-	-	-	-	-	N/A
Board of Review	2,407	6,600	-	6,600	6,600	0.0%
Overtime Pay	-	2,500	-	2,500	3,750	50.0%
Taxable Fringe Benefits	3,203	4,560	1,113	2,600	-	-100.0%
Employer's Flex Benefits	-	-	-	-	-	N/A
F.I.C.A. @ 7.65%	32,035	37,829	16,068	35,285	38,582	2.0%
I.P.E.R.S. @ 8.93%	34,251	42,873	19,067	39,989	45,038	5.0%
Health Insurance & Workers' Comp	69,807	87,100	38,414	75,800	94,100	8.0%
Unemployment Compensation	-	500	-	-	500	0.0%
Life and Disability Insurance	3,466	4,200	1,263	2,550	4,410	5.0%
Total Staff & Related Expenses	\$ 575,754	\$ 667,004	\$ 297,334	\$ 614,862	\$ 686,974	3.0%
Board of Review Expense	\$ 708	\$ 1,800	\$ 143	\$ 1,000	\$ 1,500	-16.7%
Office Supplies	2,397	4,500	1,689	4,500	4,500	0.0%
Postage & Mailing	946	8,250	291	8,250	8,250	0.0%
Employee Mileage	3,227	5,640	1,703	4,000	5,640	0.0%
Telephone / Communication	4,131	5,400	2,250	4,550	5,200	-3.7%
Data Processing / Software	55,908	70,900	27,120	70,900	66,800	-5.8%
Tyler Technologies		13,300	1,139	13,300	6,150	-53.8%
Education / Training / Certification	15,699	20,000	7,345	20,000	20,000	0.0%
Office Maintenance (City Hall)	15,360	17,825	7,785	15,666	15,000	-15.8%
Equipment (includes maintenance)	5,786	8,000	1,601	6,000	8,000	0.0%
Assessment Appeals / Court Costs	70,470	56,000	18,140	44,100	66,000	17.9%
Contingency	1,125	1,500	660	1,000	1,000	-33.3%
Total Office Expenses	\$ 175,757	\$ 213,115	\$ 69,866	\$ 193,266	\$ 208,040	-2.4%
MAPS & GIS Project	\$ 15,025	\$ 12,400	\$ 10,750	\$ 14,200	\$ 14,200	14.5%
Total Special Projects	\$ 15,025	\$ 12,400	\$ 10,750	\$ 14,200	\$ 14,200	14.5%
Total Expenses	\$ 766,536	\$ 892,519	\$ 377,950	\$ 822,328	\$ 909,214	1.9%

<p align="center">AMES CITY ASSESSOR</p> <p align="center">2013–2014 PROJECTED SOURCE OF FUNDS AND BALANCES</p>

Item	Assessment Expense Fund
Beginning Balance 7-1-2012	\$ 179,207
Estimated Property Taxes	887,044
Other Income (Misc, Credits, Etc.)	2,456
Transfers In	135,121
Transfers Out	-
Available Resources	\$ 1,203,828
Expenses	(822,328)
Estimated Ending Balance 6-30-2013	\$ 381,500
Estimated Beginning Balance 7-1-2013	\$ 381,500
Property Tax Levy Proposed	798,540
Other Income (Misc, Credits, Etc.)	1,938
Transfers In	-
Transfers Out	-
Available Resources	\$ 1,181,978
Expenses	(909,214)
Estimated Ending Balance 6-30-2014	\$ 272,764

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET					ASSESSING JURISDICTION:				
Fiscal Year July 1, 2013 - June 30, 2014					Ames City Assessor				
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:				
2/26/2013		6:30 PM			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	C	D	E	F	G	H	I
	Expenditures			Transfers Out	Estimated Ending Fund Balance June 30, 2014	Estimated Beginning Fund Balance July 1, 2013	Estimated Other Receipts	Transfers In	Estimated Amount To Be Raised By Taxation
FYE 6-30-2012 Actual	FYE 6-30-2013 Re-estimated	FYE 6-30-2014 Proposed							
1. Assessment Expense	441,466	822,328	909,214		272,764	381,500	1,938	0	798,540
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	325,070								
7. Tort Liability	0	0	0	0	0	0	0		0
8. TOTAL	766,536	822,328	909,214	0	272,764	381,500	1,938	0	798,540
Proposed taxation rate per \$1,000 valuation:					\$	0.34391			

Residential Sales Summary by Quarter for Ames, Iowa

As of January 10, 2013

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	203	\$187,817	1,482	\$126.73	1976.6			
3rd Quarter 2011	144	\$173,350	1,476	\$117.45	1974.1			
4th Quarter 2011	107	\$189,712	1,516	\$125.14	1975.0			
2011 Total	522	\$182,291	1,487	\$122.56	1975.0	\$163,000	-2.8%	50.8%
2011 Sales Detail - Existing & New processed to date:								
Existing houses	492	\$177,672	1,477	\$120.29	1973	\$161,500	-1.0%	53.3%
Single-Family Detached	394	\$179,832	1,542	\$116.62	1968	\$163,000		
Townhouses/Condos	98	\$168,989	1,217	\$138.86	1992	\$154,500		
New construction sales	30	\$258,039	1,647	\$156.67	2011	\$252,412	-7.2%	64.2%
Single-Family Detached	27	\$262,547	1,667	\$157.50	2011	\$261,825		
Townhouses/Condos	3	\$217,467	1,466	\$148.34	2010	\$219,000		
1st Quarter 2012	92	\$177,415	1,479	\$119.96	1975.6			
2nd Quarter 2012	230	\$188,135	1,492	\$126.10	1975.3			
3rd Quarter 2012	188	\$184,264	1,488	\$123.83	1978.3			
4th Quarter 2012	108	\$193,584	1,418	\$136.52	1982.7			
2012 Total	618	\$186,314	1,476	\$126.24	1977.6	\$169,750	3.0%	55.3%
2012 Sales Detail - Existing & New processed to date:								
Existing houses	575	\$179,113	1,459	\$122.76	1975	\$163,900	2.1%	56.5%
Single-Family Detached	441	\$184,827	1,527	\$121.04	1970	\$167,900		
Townhouses/Condos	134	\$160,311	1,238	\$129.49	1992	\$137,250		
New construction sales	43	\$282,601	1,697	\$166.53	2012	\$269,000	6.3%	74.5%
Single-Family Detached	39	\$287,197	1,716	\$167.36	2012	\$274,670		
Townhouses/Condos	4	\$237,784	1,511	\$157.37	2011	\$228,250		
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.								

Customer Satisfaction Survey

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 in late November to 100 individuals who have had occasion to contact this office during the year 2012. Thirty-seven (37) were returned with all or part of the form filled in. Twelve (12) indicated they had filed an appeal. One envelope was returned without a survey. 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:
(37 RESPONSES)

(Check all that apply)

- 17 – (a) I filed for a Homestead or Veteran's Exemption.
- 15 – (b) I inquired / requested information about sales or general property assessment information.
- 8 – Online
 - 3 – City Hall
 - 1 – Fax
 - 5 – Phone
- 12 – (c) I filed an assessment appeal.
- 5 – (d) An Assessor's employee visited my property.
- 3 – Residential
 - 2 – Commercial
 - 0 – Exempt
- 9 – (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)

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

<http://www.amesassessor.org> (15 RESPONSES)

- 13 – Property information.
- 8 – Property tax information and/or paid taxes.
- 5 – Residential comp search.
- 3 – Identified zoning information.
- 1 – Soils report.
- 9 – Maps.
- 0 – Mailing address change.
- 1 – Other – “Comparable Sales”

Please rate your level of satisfaction:

2. The person I contacted listened and understood my question(s). (36 RESPONSES)

27 - DEFINITELY 5 - MOSTLY 1 - NOT REALLY 0 - DEFINITELY NOT 3 - DOES NOT APPLY

3. I was satisfied with the response to my inquiry. (35 RESPONSES)

24 - DEFINITELY 5 - MOSTLY 2 - NOT REALLY 2 - DEFINITELY NOT 2 - DOES NOT APPLY

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

32 - DEFINITELY 3 - MOSTLY 0 - NOT REALLY 0 - DEFINITELY NOT 2 - DOES NOT APPLY

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

28 - DEFINITELY 6 - MOSTLY 0 - NOT REALLY 0 - DEFINITELY NOT 3 - 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.):*

- I would like property diagrams (floor plans and sketches) available online.
- Building footprints for residential & commercial parcels.
- Easier way to download data.
- More communication.
- Integrated services online.
- To be able to search online by name. Polk Counties (sic) site I can type in a name and all matches come up for that name or owner.
- Database of comparable commercial sales (?)

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

- I was most impressed with the helpfulness + polite response from the lady when I visited the office. The man who came to inspect the unit was also most professional.
- Keep up the good work! Communication / Customer Service are key when dealing with the public.
- Judy is great to work with, friendly and very quick to respond.
- Always a positive experience.
- Use online to get information all the time.
- The Board (of Review) was very understanding.
- Judy & Dawn do a great job. Compliments to both of them. Thank you for their help.

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

[Reference question 1(c)] (12 RESPONSES)

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

7 - ONLINE 5 - CITY HALL / PHONE

9. *I was satisfied with the information/explanation of the appeal process.* (12 RESPONSES)

5 - DEFINITELY 4 - MOSTLY 2 - NOT REALLY 0 - DEFINITELY NOT 1 - DOES NOT APPLY

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

8 - ORAL 4 - NON-ORAL

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

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

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

8 - DENIED 4 - 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.*
(12 RESPONSES)

4 - DEFINITELY 1 - MOSTLY 2 - NOT REALLY 5 - DEFINITELY NOT 0 - DOES NOT APPLY

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

- Based on evidence presented by both sides the Board did not make the informed decision. I have won and lost appeals before and make this statement solely about cases presented this time and solely as to how presented.
- Good job acted by public servants – Thanks
- My purchase price and appraisal came in 20 – 30% below assessed. I appealed with that current, fair market valuation and was denied. That is inconsistent with the responsibility of the Assessor's Office.

GENERAL STATISTICS FOR BEACON SITE

(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 2012 - 31 Dec 2012

Total Requests:.....	2,075,693
Total Visits:	339,363
Percent Increase in Visits from 2011:	+12.7%
Average Requests / Visitor:	6.12

GENERAL STATISTICS FOR ASSESSOR PAGE ON CITY OF AMES WEB SITE

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

Statistics for WWW.CityOfAmes.org/Assessor 01 Jan 2012 - 31 Dec 2012

Total Requests:.....	21,065
Total Visits:	14,865
Average Requests / Visitor:	1.42

The City of Ames updated their Web site in 2011 as well as their methodology for tracking Web site usage.

Due to incomplete data from 2011, we were unable to accurately determine a change in usage trends between 2011 and 2012.



Mini Conference Board

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

Minutes for Thursday, January 3, 2013 **(UNAPPROVED)**
Room 233, Ames City Hall, 515 Clark Avenue, Ames, IA

- Call to Order: 3:07 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, Chief Deputy Assessor, Ames City Assessor's Office
 - Dawn Tank, Office Assistant II, Ames City Assessor's Office
- Minutes from January 4, 2012, Mini Conference Board Meeting.
 - Moved by Sanders, seconded by Talbot to approve the minutes without corrections. Motion declared carried unanimously.
 - Sanders had asked about the item in the minutes which discussed quorum for the Conference Board and notification of entities. Larson stated that it was covered during the last Board meeting. Diane Voss, City Clerk, is sending out notifications to all entities, including United Community School District and Gilbert School District. Larson said he talked to Mayor Ann Campbell and City Manager Steve Schainker about making the Conference Board more open to everyone. Sanders said last time worked well when everyone was seated around the dais.
- Discussion of City Assessor's 2012-2013 Budget Proposal
 - Department Activities
 - Lynch said he is proud that the office has completed scanning of all property record cards, and a press release was sent to the public today letting them know of the project's completion. Once appraisers and others who use the information know the resource is available, they will be getting information themselves rather than calling in. A public terminal will be set up at the front of the office so there is easy access to the information. This will hopefully save significantly on staff time.
 - Pictometry flew over Ames last spring, but there was too much foliage. They did another flight in the fall, so the office has that version as well. The company has created Connect, a cloud version where users can view images while in the field. The office will pay \$1500 per year for 100 licenses which can be shared around the City. Larson asked whether the main benefit is access in field. Lynch confirmed this, and Swaim added that another benefit is that you don't have to have the EFS software on your computer. Lynch said this will also help with connecting Boone county information which was taken last year, which is needed for



requests in the 2-mile radius outside the City. Larson asked whether it had been decided to go in on the cost with (Story) County. Lynch said the City is doing this on their own. The County may do an ortho shot, which is straight down from above. This will be done by another company so that the information is certified. The City (Public Works) may share some of the cost for this imagery so they have the digital elevation models.

- Staff
 - Lynch noted that Paul Overton left and his position, Chief Deputy Assessor, was filled by Swaim. Matt Emerson was hired to take over some of Swaim's duties. Larson asked whether the office is using the City's Human Resources Department. Lynch confirmed that they are.
- Salaries
 - There is a request for a 2% raise for cost of living and 1% for merit. Larson confirmed that the City is also using those numbers, mainly because there are no step increases like other entities have. Information for the other budget items was obtained from the City.
- Data Processing, Software
 - Lynch noted page 4 of the Mini Board Report shows the office's major data processing costs. The budget for consulting fees was decreased by \$5,000 because Emerson can do many of these things rather than hiring someone from outside.
- Assessment Appeals
 - Lynch stated that the bulk of the appeals had to do with hearings on cooperatives. There was a Supreme Court ruling regarding Jasper County's decision to not allow a coop to be residential. Because of this they scrutinized how coops were formed, comparing them to the detailed description of requirements in Iowa law. The Ames City Attorney talked to other city attorneys and requested a list of cooperatives to check on which properties in the city didn't meet the legal requirements. There were several which fit that category. They have since been corrected, and in 2013 will go back to residential if they have since met the requirements.
 - The Barilla case was held; the settlement was in the middle between what this office had done and the one from their appraisers. Target went to PAAB and was again settled in the middle between this office's appraisal and the two the appellant had done. Lynch noted that there is a sunset clause which states that PAAB will end on June 30, 2013, unless this year's legislature does something to continue it. There was a review hearing committee in December. The assessors had five recommendations, which were well received by the committee members.
 - Larson mentioned that in Doug Marek's exit interview he said time constraints were an issue. Of particular concern was time spent on appeals. He asked for Lynch's response to whether the City should cover these costs. Lynch said this office is never sued, it is the Board of Review that's sued and the City Attorney is the attorney for the Board. Larson pointed out that all other City departments are charged by the Legal department. If



all departments are charged equally, then that is fair. If a particular case requires extra expertise, then an outside source can be hired. Sanders said this should be added into the budget. Talbot said there needs to be a statutory duty check to see whether the City Attorney is required to represent the Assessor's Office. Larson agreed, but pointed out there is also a need to see if it is a statutory duty to not charge for those services. Larson said Assistant City Attorney Judy Parks is working on getting cost numbers, and will be working with Marek as necessary. Lynch said he can plug in whatever number is determined to be fair. Tank pointed out that if PAAB goes away, the hours needed from Legal will go down. Larson said the purpose here is to have a placeholder in the budget for legal costs until Judy Parks has the numbers done. Lynch noted that it is necessary to have the information in time to get everything to the full Conference Board. Larson said they should have hours from Legal on Monday.

- Reducing the 2013-2014 Proposed Budget
 - Sanders questioned why overtime pay went from \$2,500 to \$3,750. Lynch explained that is for Dawn Tank and Judy Heimerman who put in many extra hours leading up to April 15. They can only accumulate a certain amount of comp time before it becomes a problem with lack of coverage in the office. Tank said that prior to last year they were only allowed to use comp time, so that number was zero until last year, when it was then budgeted for a payout. Tank said she is leaving in August, so there will need to be funds available at that time for her payout. The group decided to leave the amount at \$3,750. Sanders noted that the Board of Review expense is tough to predict, and questioned the increase to \$1,800. Swaim said all residential properties will be getting notices for the first time since 2005 because of the new model, so more people may be contesting their assessed value. Tank pointed out the cost of a few items which are likely to go up with the notice mailing. Sanders suggested changing it to \$1,500. He also questioned the amount budgeted for supplies. Tank said it was reduced last year because of the budget cuts. There will also be office supplies which will need to be replaced for map printing such as plotter paper and cartridges. Sanders asked whether the postage budget can be reduced, but Tank said that would be impossible because of the large mailing. He also asked about mileage. Tank clarified federal rates. Sanders questioned the amounts budgeted for phones and for education and training. Tank explained where those numbers came from. Lynch noted that the State is no longer doing continuing education for free, so that needs to be accounted for in the budget. Larson asked about the amount budgeted for office maintenance. Lynch said the amounts are received from the City based on square footage. Swaim noted that the City will not be charging to install the public work station in the office. Tank explained the miles driven and long distance charges spreadsheets. Lynch stated that Pictometry will help with mileage because the assessors don't have to go out in the field for every question. Talbot questioned paying \$90-100 per



vehicle per month for the use of two personal vehicles. Swaim said that 56 cents per mile doesn't cover the use of the car, particularly when it is used as an office. Talbot asked how the rest of the City handles it. Larson said he is not sure what other departments do, but the stipend is low for the use of a car, depending on how much the car is used. Sanders wondered whether it would be cheaper to lease a small car. Lynch said that there is too much schedule overlap for one car to work for the office. Sanders said he liked the budget but asked that \$4,000 be cut. Tank questioned how things would be handled if something cost more than predicted, such as legal costs. Sanders said there can be a meeting called to deal with special circumstances. Talbot asked whether there is an attempt to have the same benefits and policies as rest of city. Larson said there is an attempt, but despite an awareness that there are differences they want to get as close as possible. There was a discussion of cost of vehicle usage, stipends for car usage, different city and federal mileage rates. Sanders moved to accept the budget with a cut of \$4,000. This would not include the added attorney fees. Seconded by Talbot. Motion carried unanimously.

- Other Business
 - There was no other business.
- Adjournment
 - Moved by Sanders, seconded by Talbot to adjourn the meeting. The meeting adjourned at 4:20 p.m.

Minutes prepared January 3, 2013, by Tami Moen, Intern, Ames City Assessor's Office.