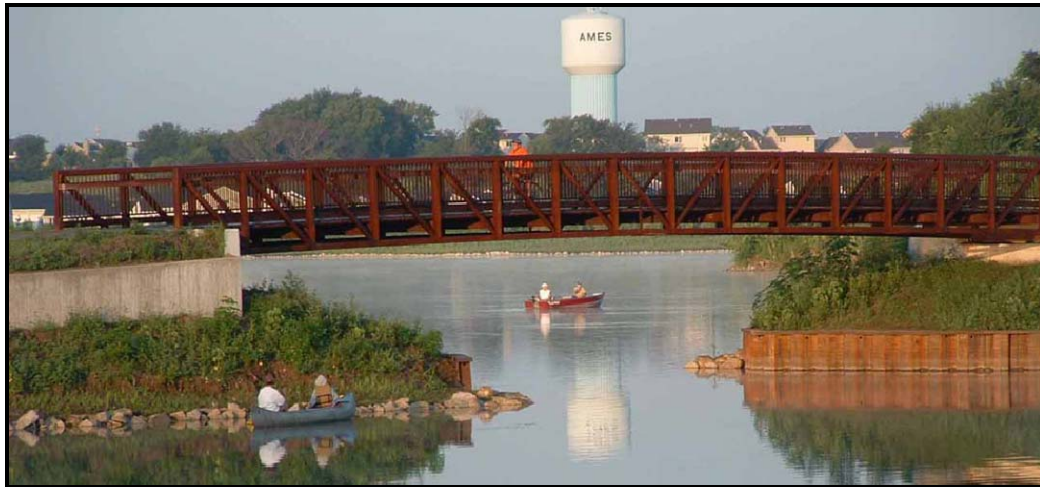


City Assessor's 2014-2015 Annual Report To the Ames City Conference Board



Conference Board Members

Chairperson:

Ames Mayor Ann Campbell

Ames City Council:

Gloria Betcher • Amber Corrieri • Tim Gartin • Matthew Goodman • Chris Nelson • Peter Orazem

Story County Board of Supervisors:

Wayne Clinton • Rick Sanders • Paul Toot

School Boards of Directors:

Ames:

Jane Acker • Rodney Briggs • Luke Deardorff, • Mike Espeset • Tim Rasmussen • Teresa Simpson • Bill Talbot

Gilbert:

Tanya Austin • Sean Barber • Tyler Holck • Kim Moisman • John Nelson

United:

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

Ames City Assessor's Budget Proposal for the 2014-2015 Fiscal Year
For the Conference Board meeting at 6:30 p.m. on January 28, 2014

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

The Mini Conference Board met January 7, 2014, to review the Assessor's budget proposal. Members present were Peter Orazem, 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 Brenda Swaim (City Assessor) and Julie Erickson (City Assessor).

For Conference Board Members, minutes from the Mini Conference Board meeting were included with the *2014-2015 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:

Thomas Jackson	12/31/2014	Judy Albright	12/31/2018
Tom Carey	12/31/2016	Vacant	12/31/2019
Roy Zingg	12/31/2017		

A new member will need to be appointed 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 are 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

In July of 2013 Senate File (SF) 295 was enacted. It deals with property tax reform. It contains the most sweeping changes to assessment practices in recent history. There are many changes within this law, but in particular, four components have or will directly impact our office. The following is a brief description of them.

1. Business Property Tax Credit, effective 1/2013
 - Establishes a phased in credit for commercial and industrial classed properties
2. New rollbacks or assessment limitation & replacement claims for commercial, industrial, and railroad properties
 - 95 % for 2013 Assessment
 - 90 % for 2014 Assessment
3. Changes to taxable value growth for residential & agricultural property
 - Reduced from 4% to 3%, effective 1/2013
4. New classification: Multi-Residential, effective 1/2015
 - Portions of properties less than three units used or intended to be used for human habitation (and a portion of the land) regardless of the number of units and that is not otherwise classed residential
 - Multi-Residential is to be used or intended to be used for human habitation

In order to implement the Business Property Tax Credit and have it effective for the 1/2013 assessment year, “units” had to be identified and applications filed in our office by January 15, 2014. We had obtained a copy of Senate File 295 when it was signed into law by the Governor, so we knew of the deadlines, but we were lacking the interpretation and direction from the Iowa Department of Revenue necessary for us to begin implementation. It wasn’t until early October that we felt informed enough to start. Our office identified 1,076 “units” that we felt qualified; we printed pre-filled application forms and mailed them out on November 6th. We asked that they be returned by December 7th. We had a 71 percent return rate as of December 15th, so we mailed out reminder post cards to the property owners that had received the previous applications. We ended up having a return rate of 91%.

A lot of overtime was needed to accomplish this and I want to publically thank and compliment our staff for their willingness to work the extra hours and the teamwork displayed pulling together to get this monumental task accomplished.

ASSESSED AND TAXABLE VALUES

It should be understood that when a roll back (assessment limitation is legal terminology for roll back) is applied, it reduces the taxable value. So when a roll back decreases, it also decreases the taxable value. This is shown below:

Assessed Value	\$100,000	\$100,000
Roll Back	50%	45%
Taxable Value	\$50,000	\$45,000

The tax base changes for assessed and taxable values from 2012 to 2013 are shown in the following two tables:

Table 1.

Ames 100% Assessed Values by Class: (in Thousands of Dollars)				
Class	2012 Actual	2013 Actual	Difference 2012 to 2013	% Change
Ag Land & Outbuildings	\$ 2,729	\$ 3,575	\$ 846	31.0%
Residential & Ag Dwellings	\$ 2,543,683	\$ 2,611,516	\$ 67,833	2.7%
Commercial	\$ 836,448	\$ 832,703	\$ (3,745)	-0.4%
Industrial	\$ 130,393	\$ 132,599	\$ 2,207	1.7%
Railroads & Utilities Minus Gas & Electric	\$ 12,649	\$ 12,089	\$ (560)	-4.4%
Total Except Gas & Electric	\$ 3,525,902	\$ 3,592,483	\$ 66,581	1.9%
Gas & Electric Valuation	\$ 5,661	\$ 16,335	\$ 10,674	188.6%
100% Assessed Values Total	\$ 3,531,562	\$ 3,608,818	\$ 77,256	2.2%
<i>T.I.F Value Not Included</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	

Table 2.

Ames Taxable Valuations by Class: Roll Backs Applied (in Thousands of Dollars)				
Class	2012 Actual	2013 Actual	Difference 2012 to 2013	% Change
Ag Land & Outbuildings	\$ 1,635	\$1,552	\$ (84)	-5.1%
Residential & Ag Dwellings	\$ 1,343,487	\$1,420,670	\$ 77,183	5.7%
Commercial	\$ 836,448	\$791,068	\$ (45,380)	-5.4%
Industrial	\$ 130,393	\$125,969	\$ (4,423)	-3.4%
Railroads & Utilities Minus Gas & Electric	\$ 12,649	\$ 11,819	\$ (830)	-6.6%
Total	\$ 2,324,612	\$ 2,351,078	\$ 26,466	1.1%
Military Exemptions	\$ (2,668)	\$ (2,607)	\$ 61	-2.3%
Taxable Total Except Gas & Electric	\$ 2,321,944	\$ 2,348,471	\$ 26,527	1.1%
Gas & Electric Valuation	\$ 5,661	\$ 6,437	\$ 776	13.7%
Taxable Values Total	\$ 2,327,605	\$ 2,354,908	\$ 27,303	1.2%
<i>T.I.F Value Not Included</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	

Sources: Iowa Department of Management Reports for Story County, January 1, 2014.

Categorical changes of the 2013 taxable values are illustrated in the following table: **Table 3.**

Class	2012 Taxable Value (in Thousands)	2013 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 2012 to 2013 (in Thousands)
Residential	\$1,343,487	\$1,420,670	(\$843)	\$14,418	\$21,672	\$41,356	\$580	\$77,183
% Changes			-0.1%	1.1%	1.6%	3.1%	0.0%	5.7%
Commercial	\$836,448	\$791,068	(\$6,038)	(\$33,466)	\$38,123	(\$41,635)	(\$2,365)	(\$45,380)
% Changes			-0.7%	-4.0%	4.6%	-5.0%	-0.3%	-5.4%
Industrial	\$130,393	\$125,969	(\$4,969)	(\$1,375)	\$0	(\$6,630)	\$8,550	(\$4,424)
% Changes			-3.8%	-1.1%	0.0%	-5%	6.6%	-3.4%
Agricultural	\$1,635	\$1,552	(\$2,762)	\$3,129	\$63	(\$591)	\$77	(\$83)
% Changes			-168.9%	191.4%	3.9%	-36.2%	4.7%	-5.1%
Totals	\$2,311,963	\$2,339,259	(\$14,611)	(\$17,293)	\$59,858	(\$7,500)	\$6,842	\$27,296
% Changes			-0.6%	-0.7%	2.6%	-0.3%	0.3%	1.2%

Note: Does not include state-assessed property

Sources: 2013 Abstract of Assessment; 2013 Reconciliation Report.

Agricultural assessed values (Table 1) increased 31% from 2012 to 2013. This was a result of revaluation and class change.

Agricultural taxable values (Tables 2 & 3) experienced a decrease of 5.1% from 2012 to 2013. Categorically it decreased due to revaluation, and a decrease in the rollback from 59.9334% of the assessed value that was taxed for 2012 (taxes payable fall of 2013 and spring of 2014), to 43.3997% for 2013. It increased due to class change, new construction and expiring exemptions. The net result is a decrease of 5.1% of taxable value for 2013.

Residential assessed values (Table 1) increased 2.7% from 2012 to 2013. This was a result of new construction and class change from commercial.

Residential taxable values (Tables 1 & 3) experienced an increase of 5.7% from 2012 to 2013. Categorically it increased due to class changes, new construction, rollback, and expiring exemptions. The largest contributing factor was the increase in the rollback to 54.4002% of the assessed value from 52.8166% in 2012.

Commercial assessed values experienced a negligible decrease of 0.4% from 2012 to 2013. This was primarily the result of class change to residential.

Commercial taxable values (Tables 1 & 3) experienced a decrease of 5.4% from 2012 to 2013. Categorically it decreased because of revaluation, class changes, rollback, and court reduction. The largest contributing factor to the decrease was the implementation of a new 5% rollback. No roll back existed in 2012. It is part of the changes that were made due to SF 295.

Industrial assessed values experienced a slight increase of 1.7% from 2012 to 2013.

Industrial taxable values experienced a decrease of 3.4% from 2012 to 2013. Categorically it decreased because of revaluation, class changes, and rollback. The largest contributing factor to the decrease was the implementation of a new 5% rollback. No roll back existed in 2012. It is part of the changes that were made due to SF 295.

Excluding railroads and utilities, the overall change for the upcoming fiscal year is 1.2% more taxable value, as shown in Table 3.

Included in SF 295 is a provision for the State to reimburse the revenue lost due to the new Commercial and Industrial rollbacks. If one were to convert the reimbursed revenue to taxable value, the overall taxable value change for the upcoming fiscal year would be 3.3%. This is more in line with the 3.8% and 3.3% that was experienced in 2012 and 2011, respectively.

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 continued its recovery. The table on **Attachment "D"** shows the quarterly activity of sales that are good for analysis (arms-length sales). This report indicates that the overall sales volume for new homes increased 25% from 2012 to 2013, from 44 to 55. 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 10.4% as compared to 2012 (shown in the row heading "New construction sales"). It was \$166.84 in 2012 and \$184.15 in 2013.

The overall sales volume for existing homes rose significantly in 2013. There were 674 sales in 2013 compared to 590 in 2012. This indicates that the overall sales volume for existing homes increased 14.2%. The average sale price per square foot increased 5.3%, from \$122.71 in 2012 to \$129.23 in 2013 (shown in the row heading "Existing houses"). The median sales price showed an increase of 2.1% from \$162,750 in 2012 to \$166,225 in 2013 (shown in the column heading "Median Price").

The Iowa Department of Revenue conducts a sales ratio study every year. This study is used to determine whether or not equalization orders are necessary. As long as the median sales ratio is between 95% and 105% no equalization is required. If the ratio is outside that range, then equalization orders will be issued. We estimate our current 2013 residential median sale ratio to be 92.8%. The median sales ratio for 2012 was 99.3%.

There is no doubt that our residential properties need to be revalued, and we are in the final stages of doing so. We plan to send out assessment rolls to residential property owners on April 1, 2014 that will reflect their current market values.

In regards to our commercial properties, based on information provided by the Iowa Department of Revenue through May of 2013 and on other sales that have occurred since then, I estimate our median sales ratio to be 94%. This is down from a year ago when it was 99.17%. While the 94% ratio is just under the 95% threshold, we feel it prudent to wait and see what the ratio does this year and then plan a course of action. Keep in mind that 2014 is not an equalization year, so equalization orders would not be issued.

Over the last year, staff has scanned all of the current residential property record cards, and they are available on the Beacon Web site. This allows 24-hour access to them. The cards have been donated to the Ames Historical Society. This freed up the existing space where these cards were stored in six four-drawer filing cabinets. We have placed a table with a workstation in the space, allowing the public access to our Web site, maps, and Pictometry. This also provides an area to assist the public with matters pertaining to their assessment as well as offer them the opportunity to obtain assistance in navigating our Web sites, online maps, and Pictometry.

We have also accomplished the following:

- Homestead application was made available online.
- Electronic assessment appeal form was created to be used in 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
▪ Judy K. Heimerman, Office Assistant I	January	1990
▪ Matthew R. Emerson, Database Manager/IS Administrator	July	2012
▪ Julie Erickson, Administrative Assistant	September	2013

In August, Dawn Tank left our office. We wish to thank her for her nine years of excellent service. She was very detail oriented, and we will miss that.

She has been replaced by Julie Erickson. Julie has over 20 years of experience with four different City of Ames Departments. She started in September and is adjusting very well to the nuances and procedures associated with assessment work.

The City Assessor's current term expires December 31, 2014. I have fulfilled the continuing educational requirements of 150 total hours, of which 90 were tested. This is evidenced by a letter provided by the Iowa Department of Revenue, dated July 23, 2013, to the Chair of the Ames Conference Board. It is included for your perusal. I respectfully ask the Board for reappointment for another term.

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 17, 2013, indicates an increase of 1.2% since November of 2012. The following paragraph is from this release.

“The all items index increased 1.2 percent over the last 12 months, a larger increase than the 1.0 percent rise for the 12 months ending October. The 12-month increase in the index for all items less food and energy remained at 1.7 percent for the third month in a row. The food index increased 1.2 percent over the last 12 months, while the energy index declined 2.4 percent.”

I have to believe that this energy decrease is temporary and believe 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.)

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 2014-2015, 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
Deputy	\$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 a 6% 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 most of our needs.

The following is a list of just the major components:

City information services (Network, Email, GIS, IT needs)	\$26,600
Heartland Technology Solutions	\$ 4,500
Estimated CAMA software & ongoing support costs	\$16,600
Pictometry Aerial Photography	\$ 9,400
Fiber Connection to Story County	\$ 3,600
<u>Consulting (Miscellaneous IT issues)</u>	<u>\$ 7,500</u>
Total of Major Components (Rounded)	\$68,200

We contract with Pictometry International for aerial imagery. The last 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 have been paying \$7,176 per year 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. We feel this is very beneficial and have included this for a total cost for the aerial imagery and tools of \$9,400.

Contingency: This line is usually used for recurring and non-recurring expenses that do not fit a regular category.

Modeling Consultant: Currently the residential models we use are housed in a program called MicroSolve. This is no longer supported, so we need to migrate the models to a new program. We have been using SPSS software, and one new model has been constructed. It will be used for the 1/1/2014 revaluation of approximately 1,600 residential properties that have been built since 2001. This was a very time consuming process and required much of my time to accomplish. I would like to enlist the help of a multiple regression specialist to convert the other four existing models. I have been quoted an estimate of \$20,000 to accomplish this.

For comparison purposes, Linn County had their residential parcels inspected and revalued by a company named Vanguard for 1/1/2013. This was done at an expense of \$85.00 per improved parcel.

If we based revaluing 9,300 parcels (excluding our condominiums) at this \$85.00 per parcel cost, it would equate to \$790,500. This isn’t exactly an apples-to-apples comparison, as we wouldn’t be re-inspecting all of the properties. However, it would be a very economical way to not only bring our existing models into our new software but update them to be reflective of our current market.

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

ASSESSMENT APPEALS

PROPERTY ASSESSMENT APPEAL BOARD

For 2013, twenty-seven cases were filed with the Property Assessment Appeal Board (see Table 4). Ten cases involve commercial properties, one is industrial, and sixteen are residential. All of the residential units are the new assisted living condominium units in Green Hills.

DISTRICT COURT

For 2013 there is only the new Kohl's store located at the North Grand Mall that has been filed in District Court (see Table 5)

Table 4: 2013 Property Assessment Appeal Board Cases

Doc #	Owner	PID	Address	Class
13-100-0172	North Grand Mall Partners, LLC	05-34-227-140	2801 Grand Avenue	Commercial
13-100-0173	Grand Center Partners, LLC	05-34-227-090	2501 Grand Avenue	Commercial
13-100-0211	Wilson Olds-Cadillac Co.	09-14-251-010	2212 S Duff Avenue	Commercial
13-100-0393	Lynn White Marital Trust	09-14-200-105	1719 S High Avenue	Commercial
13-100-0666	Long Johns Silvers - Jerrico, Inc.	09-02-355-031	533 Lincoln Way	Commercial
13-100-0667	Doolittle Oil Co.	09-02-355-150	533 Lincoln Way	Commercial
13-100-0696	DWB Family LLC-Series (Walgreen Co. Lessee)	05-34-227-120	2719 Grand Avenue	Commercial
13-100-0828	Foods, Inc.	05-27-476-009	3121 Grand Avenue	Commercial
13-100-0882	Sauer-Danfoss (US) Company	10-06-100-040	2800 E 13th Street	Industrial
13-100-0884	Lassaux Ames LC	09-07-226-030	4506 Lincoln Way	Commercial

Table 4: 2013 Property Assessment Appeal Board Cases (continued)

13-100-0792	Green Hills Health Care Center	09-16-255-100	2355 Hamilton Circle Unit 11	Residential
13-100-0793	Green Hills Health Care Center	09-16-255-105	2355 Hamilton Circle Unit 12	Residential
13-100-0794	Green Hills Health Care Center	09-16-255-110	2355 Hamilton Circle Unit 13	Residential
13-100-0795	Green Hills Health Care Center	09-16-255-115	2355 Hamilton Circle Unit 14	Residential
13-100-0796	Green Hills Health Care Center	09-16-255-120	2355 Hamilton Circle Unit 15	Residential
13-100-0797	Green Hills Health Care Center	09-16-255-125	2355 Hamilton Circle Unit 16	Residential
13-100-0798	Green Hills Health Care Center	09-16-255-130	2355 Hamilton Circle Unit 17	Residential
13-100-0799	Green Hills Health Care Center	09-16-255-135	2355 Hamilton Circle Unit 18	Residential
13-100-0800	Green Hills Health Care Center	09-16-255-140	2355 Hamilton Circle Unit 21	Residential
13-100-0801	Green Hills Health Care Center	09-16-255-145	2355 Hamilton Circle Unit 22	Residential
13-100-0802	Green Hills Health Care Center	09-16-255-150	2355 Hamilton Circle Unit 23	Residential
13-100-803	Green Hills Health Care Center	09-16-255-155	2355 Hamilton Circle Unit 24	Residential
13-100-0804	Green Hills Health Care Center	09-16-255-160	2355 Hamilton Circle Unit 25	Residential
13-100-0805	Green Hills Health Care Center	09-16-255-165	2355 Hamilton Circle Unit 26	Residential
13-100-0806	Green Hills Health Care Center	09-16-255-170	2355 Hamilton Circle Unit 27	Residential
13-100-807	Green Hills Health Care Center	09-16-255-175	2355 Hamilton Circle Unit 28	Residential
13-100-0808	Green Hills Health Care Center	09-16-254-015	2210 Hamilton Drive	Commercial

Table 5: 2013 District Court Cases

Kohl's	GRAND CENTER PARTNERS LLC	05-34-227-085	2423 Grand Ave	Commercial
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SOURCES OF FUNDS AND BALANCES

Attachment “B” is an explanation of the funds and balances used and proposed. The projected ending balance is about 20% of the annual budget for **Attachment “B.”** We feel this amount of reserves is adequate for this fiscal year.

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, 29 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 21, 2014, by Gregory P. Lynch, Ames City Assessor.



Iowa Department of Revenue

Director: Courtney M. Kay-Decker
Hoover State Office Building
Des Moines, Iowa 50319
www.iowa.gov/tax

July 23, 2013

Chairperson
Ames City Conference Board
City Hall
515 Clark Ave Suite 2280
Ames, IA 50010

Dear Chairperson:

This is to officially notify you that Greg Lynch, Ames City Assessor, has successfully completed the continuing education requirements for Iowa assessors as set forth in Iowa Code Section 441.8 (2012)

In compliance with Section 441.8, the Department certifies that Greg Lynch is eligible for reappointment as the Ames City Assessor.

Very truly yours,

A handwritten signature in black ink, appearing to read "Courtney M. Kay-Decker", with a long horizontal line extending to the right.

Courtney M. Kay-Decker
Director

CKD/cp

cc: Greg Lynch, Ames City Assessor

**AMES CITY ASSESSOR
2014-2015 BUDGET PROPOSAL**

Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Actual Expenses for the First 6 Months	FY 13-14 Projected Expenses for the Year	FY 14-15 Proposed Budget	% of Change Between Proposed & Current Budget
Assessor	\$ 116,683	\$ 120,172	\$ 60,021	\$ 120,172	\$ 123,786	3.0%
Deputy	93,612	96,148	48,156	96,148	99,034	3.0%
Staff	239,912	272,174	123,784	261,674	279,272	2.6%
Longevity	1,400	1,500	640	1,310	1,390	-7.3%
Professional Designation Bonuses	1,000	4,000	-	-	-	-100.0%
GIS Coordinator	-	-	-	-	-	N/A
Board of Review	2,960	6,600	-	6,600	6,600	0.0%
Overtime Pay	2,291	3,750	4,433	8,500	5,500	46.7%
Taxable Fringe Benefits	2,247	-	1,090	2,200	2,200	
Employer's Flex Benefits	-	-	-	-	-	N/A
F.I.C.A. @ 7.65%	33,704	38,582	17,465	38,585	39,610	2.7%
I.P.E.R.S. @ 8.93%	38,934	45,038	20,497	45,038	46,238	2.7%
Health Insurance & Workers' Comp	75,750	94,100	38,812	94,100	99,746	6.0%
Unemployment Compensation	-	500	-	-	500	0.0%
Life and Disability Insurance	2,637	4,410	1,452	4,410	4,410	0.0%
Total Staff & Related Expenses	\$ 611,129	\$ 686,974	\$ 316,350	\$ 678,737	\$ 708,286	3.1%
Board of Review Expense	\$ 753	\$ 1,500	\$ 192	1,500	\$ 1,500	0.0%
Office Supplies	3,256	4,500	1,515	4,500	4,500	0.0%
Postage & Mailing	933	8,250	143	8,250	8,250	0.0%
Employee Mileage	3,283	5,640	1,093	5,640	5,640	0.0%
Telephone / Communication	4,887	5,200	1,862	5,200	5,400	3.8%
Data Processing / Software**	78,251	66,800	24,595	72,950	75,000	12.3%
Tyler Technologies	-	6,150	-	6,150	6,150	0.0%
Education / Training / Certification	15,928	20,000	8,440	13,000	20,000	0.0%
Office Maintenance (City Hall)	14,294	15,000	7,287	15,000	15,000	0.0%
Equipment (includes maintenance)	9,853	8,000	3,290	8,000	8,000	0.0%
Assessment Appeals / Court Costs	18,728	66,000	-	66,000	66,000	0.0%
Contingency	785	1,000	528	1,000	1,000	0.0%
Total Office Expenses	\$ 150,951	\$ 208,040	\$ 48,944	\$ 207,190	\$ 216,440	4.0%
Sub-Total Expenses	\$ 762,080	\$ 895,014	\$ 365,294	\$ 885,927	\$ 924,726	3.3%
Multi-Year Contracts**					8,000	N/A
Modeling Consultant	-	-	-	-	20,000	N/A
MAPS & GIS Project	\$ 14,825	\$ 14,200	\$ 8,025	\$ 14,200	\$ 14,200	0.0%
Total Capital Projects	\$ 14,825	\$ 14,200	\$ 8,025	\$ 14,200	\$ 42,200	197.2%
Total Expenses	\$ 776,905	\$ 909,214	\$ 373,319	\$ 900,127	\$ 966,926	6.3%

**At Mini Board Request Segregated Multi-Year Contracts to Eliminate Distortion

AMES CITY ASSESSOR
2014–2015 PROJECTED SOURCE OF FUNDS AND BALANCES

Item	Assessment Expense Fund
Beginning Balance 7-1-2013	\$ 423,022
Estimated Property Taxes	798,540
Other Income (Misc, Credits, Etc.)	8,596
Transfers In	-
Transfers Out	-
Available Resources	\$ 1,230,158
Expenses	(900,127)
Estimated Ending Balance 6-30-2014	\$ 330,031
Estimated Beginning Balance 7-1-2014	\$ 330,031
Property Tax Levy Proposed	798,292
Other Income (Misc, Credits, Etc.)	24,786
Transfers In	-
Transfers Out	-
Available Resources	\$ 1,153,109
Expenses	(966,926)
Estimated Ending Balance 6-30-2015	\$ 186,183

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2014 - June 30, 2015	ASSESSING JURISDICTION:
	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:
February 25, 2014	6:30 PM	Council Chambers , Ames City Hall, 515 Clark Ave, Ames, IA

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:
515-239-5375		Gregory P Lynch

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2015	F Estimated Beginning Fund Balance FY 2015	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2013 Actual	B FYE 6-30-2014 Re-estimated	C FYE 6-30-2015 Proposed						
1. Assessment Expense	776,905	900,127	966,926		186,183	330,031	24,786	0	798,292
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. Tort Liability	0	0	0	0	0	0	0		0
7. TOTAL	776,905	900,127	966,926	0	186,183	330,031	24,786	0	798,292

Proposed taxation rate per \$1,000 valuation: \$ 0.33992

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:								
<i>Existing houses</i>	452	\$106,322	1,355	\$78.47	1959	\$92,000	n/a	n/a
<i>New construction sales</i>	63	\$185,129	1,940	\$95.43	1994	\$172,676	n/a	n/a
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:								
<i>Existing houses</i>	492	\$177,672	1,477	\$120.29	1973	\$161,500	-1.0%	53.3%
<i>Single-Family Detached</i>	394	\$179,832	1,542	\$116.62	1968	\$163,000		
<i>Townhouses/Condos</i>	98	\$168,989	1,217	\$138.86	1992	\$154,500		
<i>New construction sales</i>	30	\$258,039	1,647	\$156.67	2011	\$252,412	-7.2%	64.2%
<i>Single-Family Detached</i>	27	\$262,547	1,667	\$157.50	2011	\$261,825		
<i>Townhouses/Condos</i>	3	\$217,467	1,466	\$148.34	2010	\$219,000		
1st Quarter 2012	92	\$177,415	1,480	\$119.88	1975.6			
2nd Quarter 2012	229	\$188,137	1,492	\$126.10	1975.4			
3rd Quarter 2012	187	\$184,675	1,491	\$123.86	1978.4			
4th Quarter 2012	126	\$194,139	1,438	\$135.01	1982.4			
2012 Total	634	\$186,753	1,479	\$126.25	1977.7	\$169,750	3.0%	55.3%
2012 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	590	\$179,529	1,463	\$122.71	1975	\$162,750	2.0%	56.4%
<i>Single-Family Detached</i>	453	\$185,283	1,530	\$121.10	1970	\$167,500		
<i>Townhouses/Condos</i>	137	\$160,503	1,239	\$129.54	1992	\$137,500		
<i>New construction sales</i>	44	\$283,622	1,700	\$166.84	2012	\$271,835	6.5%	74.8%
<i>Single-Family Detached</i>	40	\$288,206	1,719	\$167.66	2012	\$275,335		
<i>Townhouses/Condos</i>	4	\$237,784	1,511	\$157.37	2011	\$228,250		
1st Quarter 2013	81	\$173,039	1,353	\$127.89	1971.0			
2nd Quarter 2013	254	\$192,443	1,448	\$132.90	1978.0			
3rd Quarter 2013	245	\$199,597	1,462	\$136.52	1976.6			
4th Quarter 2013	149	\$199,875	1,475	\$135.51	1972.8			
2013 Total	729	\$194,210	1,448	\$134.15	1975.7	\$171,500	6.3%	65.0%
2013 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	674	\$183,896	1,423	\$129.23	1973	\$166,225	5.3%	64.7%
<i>Single-Family Detached</i>	518	\$191,503	1,497	\$127.92	1967	\$170,000		
<i>Townhouses/Condos</i>	156	\$158,638	1,180	\$134.44	1991	\$145,500		
<i>New construction sales</i>	55	\$320,608	1,741	\$184.15	2013	\$320,608	10.4%	93.0%
<i>Single-Family Detached</i>	50	\$326,123	1,766	\$184.67	2013	\$319,051		
<i>Townhouses/Condos</i>	5	\$265,460	1,488	\$178.40	2013	\$258,400		
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 mid November to 100 individuals who have had occasion to contact this office during the year 2013. Twenty-nine (29) were returned with all or part of the form filled in. Ten (10) indicated they had filed an appeal. One survey was returned by USPS as undeliverable. The form was substantively identical to the following summary for the questions regarding the City Assessor's Office:

1. My business with the Assessor's Office included:
(29 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.

4 – Online
4 – City Hall
0 – Fax
4 – Phone

10 – (c) I filed an assessment appeal.

6 – (d) An Assessor's employee visited my property.
(Please select property type.)

6 – 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> (4 RESPONSES)

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

<http://www.amesassessor.org> (5 RESPONSES)

4 – Property information.
2 – Property tax information and/or paid taxes.
2 – Maps.
0 – Residential comp search.
0 – Mailing address change.
1 – Identified zoning information.
0 – Soils report.
0 – Other – “Comparable Sales”

Please rate your level of satisfaction:

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

22 - DEFINITELY **4** - MOSTLY **0** - NOT REALLY **0** - DEFINITELY NOT **3** - DOES NOT APPLY

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

21 - DEFINITELY **3** - MOSTLY **0** - NOT REALLY **2** - DEFINITELY NOT **3** - DOES NOT APPLY

4. *I was treated with courtesy and respect.* (37 RESPONSES)

23 - DEFINITELY **3** - MOSTLY **0** - NOT REALLY **1** - DEFINITELY NOT **2** - DOES NOT APPLY

5. *I was assisted in a timely manner.* (37 RESPONSES)

24 - DEFINITELY **2** - MOSTLY **0** - NOT REALLY **1** - DEFINITELY NOT **2** - 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.):*
- Property records by last name
 - Nothing comes to mind
 - Better willingness to deal with taxpayers. Better treatment of people.
 - Being able to perform searches by name. Polk County and several other sites allow it and it is helpful.
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.
 - Thank you for sending the application for business property tax credit!
 - They are a helpful group of people.
 - The house sale went smoothly, the realtor was a big help too.
 - Always a good job greeting customers & taking care of requests.
 - Very difficult to work with. Definitely not user friendly.
 - All contact over the last 30 years always friendly and efficient + quick to follow through.
 - Friendly prompt & thorough. Was dreading going in but was a very pleasant experience.

Questions 8-14 only apply to persons who filed an assessment appeal with the Board of Review.
[Reference question 1(c)] (10 RESPONSES)

8. *I learned about the appeal process and acquired the instructions/form: (please select only one)*
(8 RESPONSES)
1 - ONLINE **7** - CITY HALL / PHONE
9. *I was satisfied with the information/explanation of the appeal process.* (12 RESPONSES)
3 - DEFINITELY **4** - MOSTLY **0** - NOT REALLY **2** - DEFINITELY NOT **1** - DOES NOT APPLY
10. *My appeal to the Board was:* (12 RESPONSES)
6 - ORAL **4** - NON-ORAL
11. *The Board gave me the opportunity to present arguments and evidence in support of my appeal.*
(12 RESPONSES)
6 - DEFINITELY **1** - MOSTLY **2** - NOT REALLY **0** - DEFINITELY NOT **1** - DOES NOT APPLY
12. *My appeal to the Board was:* (12 RESPONSES)
5 - DENIED **1** - GRANTED **5** - GRANTED IN PART **1** - RETRACTED

13. *I was satisfied that the Board of Review made an informed decision based on all the information presented.* (12 RESPONSES)

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

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

- Assessor filed appeal for me due to assessment error. I appreciated the help. Thanks

GENERAL STATISTICS FOR G.I.S. BEACON 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 2013 - 31 Dec 2013

Total Web Site Requests:	2,203,662
Total Web Site Visits:	371,779
Percent Increase in Visits from 2012:	+10%
Average Requests / Visitor:.....	5.93

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 <http://WWW.CityOfAmes.org/Assessor/> 01 Jan 2013 - 31 Dec 2013

Home Page Visitors.....	14,462
Sales	2,029
Estimate Your Property Tax.....	988
Maps	726
Credits & Exemptions	446
Data or Reports.....	261
Board of Review.....	175
Total Pages Viewed:.....	19,109