

City Assessor's 2021-2022 Annual Report To the Ames City Conference Board



Chairperson | Ames Mayor John Haila

Members | Ames City Council | Story County Board of Supervisors |
School Boards of Directors for Ames, Gilbert, Nevada, and United

**Ames City Assessor's Budget Proposal for the 2021-2022 Fiscal Year
For the Conference Board meeting at 5:30 p.m. on January 26, 2021**

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

The Mini Conference Board met January 5, 2021, to review the Assessor's budget proposal. The meeting was held in City Hall, but due to the pandemic concerns, electronic access was made available, and most members attended via Zoom. Members present were Amber Corrieri, Ames City Council; Lisa Heddens, Story County Board of Supervisors; Sabrina Shields-Cook, Ames School Board of Directors; Deb Ordal, Gilbert School Board of Directors; Jennifer Britt, United School Board of Directors; Joe Anderson, Nevada School Board of Directors; and Brenda Swaim, Acting City Assessor. Also present was Dan Boberg (City Assessor) and Lisa Henschel (City Assessor).

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, Nevada and United) 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 to be eligible 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).

There are two vacant seats needing to be filled. The expiration date for each current board member is as follows:

Vacant	12/31/2022	Jami Larson	12/31/2025
Bill Whitman	12/31/2023	Vacant	12/31/2026
Gail Johnston	12/31/2024		

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 credit and 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 and business property tax credits.

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.

ASSESSED AND TAXABLE VALUES

The changes in tax base for assessed and taxable values from 2019 to 2020 are shown in the following two tables:

Table 1. Assessed Values by Class

Ames Valuations by Class: 100% Assessed Values (in Thousands of Dollars)				
Class	2019 Actual	2020 Actual	Difference 2019 to 2020	% Change
Ag Land & Ag Bldgs	\$ 4,012	\$ 4,014	\$ 2	0.0%
Residential	\$ 3,602,940	\$ 3,681,243	\$ 78,303	2.2%
Multiresidential	\$ 262,683	\$ 299,138	\$ 36,455	13.9%
Commercial	\$ 874,300	\$ 917,809	\$ 43,509	5.0%
Industrial	\$ 157,037	\$ 158,198	\$ 1,161	0.7%
Railroads & Utilities Minus Gas & Electric	\$ 15,149	\$ 14,493	\$ (656)	-4.3%
Total Except Gas & Electric	\$ 4,916,122	\$ 5,074,895	\$ 158,773	3.2%
Gas & Electric Valuation	\$ 36,891	\$ 37,541	\$ 650	1.8%
100% Assessed Values Total	\$ 4,953,013	\$ 5,112,435	\$ 159,422	3.2%
T.I.F Value Not Included	\$0	\$0	\$0	

Source: Iowa Department of Management Reports for Story County as of January 1, 2021.

Table 2. Taxable Values by Class

Ames Taxable Valuations by Class: Rolled Back or Taxable Values (in Thousands of Dollars)				
Class	2019 Actual	2020 Actual	Difference 2019 to 2020	% Change
Ag Land & Ag Bldgs	\$ 2,989	\$3,372	\$ 383	12.8%
Residential	\$ 2,019,762	\$2,076,567	\$ 56,805	2.8%
Multiresidential	\$ 161,871	\$201,918	\$ 40,047	24.7%
Commercial	\$ 736,326	\$ 819,752	\$ 83,426	11.3%
Industrial	\$ 142,099	\$140,542	\$ (1,557)	-1.1%
Railroads & Utilities Minus Gas & Electric	\$ 14,192	\$ 13,323	\$ (869)	-6.1%
Total	\$ 3,077,239	\$ 3,255,474	\$ 178,235	5.8%
Military Exemptions	\$ (2,180)	\$ (2,032)	\$ 148	-6.8%
Taxable Total Except Gas & Electric	\$ 3,075,059	\$ 3,253,443	\$ 178,384	5.8%
Gas & Electric Valuation	\$ 7,839	\$ 7,655	\$ (184)	-2.4%
Taxable Values Total	\$ 3,082,898	\$ 3,261,098	\$ 178,200	5.8%
T.I.F Value Not Included	\$0	\$0	\$0	

Source: Iowa Department of Management Reports for Story County as of January 1, 2021.

Categorical changes of the 2020 taxable values are illustrated in the following table:

Table 3. Taxable Value by Class: Reasons for Value Changes (In Thousands of Dollars)

Class	2019 Taxable Value (in Thousands)	2020 Taxable Value (in Thousands)	Change from Revalue, Equalization 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,	Total Change 2019 to 2020 (in Thousands)
Agricultural	\$3,259	\$3,372	(\$156)	\$113	\$0	\$102	\$54	\$113
<i>% Changes</i>			<i>-4.8%</i>	<i>3.5%</i>	<i>0.0%</i>	<i>3.1%</i>	<i>1.7%</i>	<i>3.5%</i>
Residential	\$1,984,199	\$2,076,567	\$17,435	(\$4,927)	\$31,760	\$49,148	(\$1,048)	\$92,368
<i>% Changes</i>			<i>0.9%</i>	<i>-0.2%</i>	<i>1.6%</i>	<i>2.5%</i>	<i>-0.1%</i>	<i>4.7%</i>
MultiResidential	\$187,162	\$201,918	\$7,492	\$5,624	\$7,964	(\$11,218)	\$4,893	\$14,756
<i>% Changes</i>			<i>4.0%</i>	<i>3.0%</i>	<i>4.3%</i>	<i>-6.0%</i>	<i>2.6%</i>	<i>7.9%</i>
Commercial	\$781,158	\$819,752	\$4,122	(\$1,138)	\$33,334	\$0	\$2,276	\$38,594
<i>% Changes</i>			<i>0.5%</i>	<i>-0.1%</i>	<i>4.3%</i>	<i>0.0%</i>	<i>0.3%</i>	<i>4.9%</i>
Industrial	\$139,481	\$140,542	\$8	\$0	\$6,652	\$0	(\$5,599)	\$1,061
<i>% Changes</i>			<i>0.0%</i>	<i>0.0%</i>	<i>4.8%</i>	<i>0.0%</i>	<i>-4.0%</i>	<i>0.8%</i>
Totals	\$3,095,259	\$3,242,152	\$28,900	(\$328)	\$79,711	\$38,033	\$576	\$146,893
<i>% Changes</i>			<i>0.9%</i>	<i>0.0%</i>	<i>2.6%</i>	<i>1.2%</i>	<i>0.0%</i>	<i>4.7%</i>
<i>Note: Does not include state-assessed property</i>								

Sources: 2019 Reconciliation Report; 2020 Story County Auditor Report

Agricultural assessed values (Table 1) Remained nearly the same from 2019 to 2020.

Agricultural taxable values (Tables 2 & 3) increased 12.8% from 2019 to 2020.

Residential assessed values (Table 1) increased 2.2% from 2019 to 2020.

Residential taxable values (Tables 2) increased 2.8% from 2019 to 2020.

Multi-Residential assessed values (Table 1) experienced an increase of 13.9% from 2019 to 2020.

Multi-Residential taxable values (Tables 2 & 3) increased 24.7% from 2019 to 2020.

Commercial assessed values (Table 1) experienced an increase of 5.0% from 2019 to 2020.

Commercial taxable values (Tables 2 & 3) experienced an increase of 11.3% from 2019 to 2020.

Industrial assessed values (Table 1) experienced a negligible increase of 0.7% from 2019 to 2020.

Industrial taxable values (Tables 2) experienced a slight decrease from 2019 to 2020 of 1.1%.

As you can see in Table 2, the overall change for the upcoming fiscal year is 5.8% more taxable value.

While there are currently two vacancies, the following is a list of the full-time employees of the City Assessor's Office and their starting dates:

▪ City Assessor	OPEN	
▪ Brenda M. Swaim, Acting City Assessor	December	1996
▪ Judy K. Heimerman, Appraisal Technician	January	1990
▪ Administrative Assistant	OPEN	
▪ Scott A. Harvey, Residential Appraiser	April	2016
▪ Christopher W. Bilslend, Residential Appraiser II	January	2017
▪ Daniel A. Boberg, Appraisal Technician	August	2017
▪ Lisa M. Henschel, Database Manager	December	2017

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 phone calls, 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.

There is ongoing development of our Beacon website (www.AmesAssessor.org) to better serve our office as well as the needs of our customers. The site continues to be our most active method of communication with the public. Total requests increased more than 21% in 2020, compared to 2019.

The data files created for the website are the backbone of real property information for several city and county departments. Map files are uploaded regularly from the Story County Auditor's files, and data files are uploaded nightly from the county's real estate system and both assessors' offices. In addition, map layers for Ames zoning and flood information are updated by the city's GIS staff

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

RESIDENTIAL SALES FOR 2020

The table on **Attachment C** shows the quarterly activity of sales that are good for analysis (arms-length sales). The price per square foot is the most reliable measure of price increase. The right two columns track annual percentage changes and cumulative changes since 1995.

New Construction Sales: While the number of new construction home sales decreased from the previous year, their sales price per square foot remained steady. (This is shown in the 2020 Sales Detail with the row heading "New construction sales.") Price per square foot was \$237.28 in 2019 and \$237.18 in 2020. The median sales price per square foot showed a slight increase of 2.8%, going from \$340,353 in 2019 to \$349,900 in 2020 (shown under the column heading "Median Price").

Existing House Sales: The total number of sales was up by 9.1% from 702 in 2019 to 766 in 2020. The average sale price per square foot also increased from \$158.67 in 2019 to \$161.76 in 2020. (This is shown in 2020 Sales Detail with the row heading "Existing houses.") The median sales price showed an increase of 1.9%, from \$220,000 in 2019 to \$221,125 in 2020 (shown in the column heading "Median Price").

ASSESSMENT ROLLS FOR 2020

We mailed out a total of 1,400 assessment rolls for January 1, 2020. The following table breaks them down by property class:

2020 Assessment Rolls by Property Class

Property Class	Number of Parcels
Ag	9
Ag with Ag Dwelling	2
Commercial	95
Dual Class *	4
Industrial	4
Multi-Residential	23
Residential	1,263
Totals	1,400

* Parcels that are both Commercial & Multi-Residential

ASSESSMENT APPEALS

Informal Hearings: 2020 was the fifth year of informal hearings. Prior to this legislative change, our office could not change assessments after April 1st; only the Board of Review, Property Assessment Appeal Board or District Court had that authority.

The Iowa Code was amended, accommodating for an informal hearing with the property owner, and allowing the Assessor to change a value or classification until April 25, provided there's a signed agreement with the property owner.

This relatively new process now usurps the month of April, a time previously used to prepare for Board of Review. The legislation lengthened the appeal process time and compressed the time for assessors to prepare for Board of Review.

2020 Informal Hearings: Number of Signed Agreements by Class

CLASS			
Agricultural			
Residential Dwelling on Agricultural Realty			
Residential "outside incorporated cities"			
Residential "within incorporated cities"			52
Commercial			2
Industrial			
Multi-Residential			1
TOTAL			55

Board of Review: Below are the number of protests filed with the 2020 Board of Review and the results of the appeals:

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED
Agricultural	0	0	_____
Residential Dwelling on Agricultural Realty	0	0	_____
Residential "outside incorporated cities"	0	0	_____
Residential "within incorporated cities"	183	174	9
Commercial	19	1	18
Industrial	0	0	_____
Multi-Residential	7	0	7
TOTAL	209	175	34

NOTE: Of the 183 Residential cases, 144 were two condominium regimes held by a single owner.

Cases where the appeal was upheld means that the petition of the property owner was granted.

Ames City Assessor
2021 Budget Proposal and Conference Board Report

PAAB and District Court: The following are ten cases filed with the Property Assessment Appeal Board and two cases filed with District Court for 2020. Northcrest is also a District Court case but is addressed under Special Projects.

Property ID or MAP ID	Type / Use	Address	Assessed Value	Appellant	Representative Contact Name Company Phone Email	PAAB or District Court	Status
09-05-353-010	Multi-Residential (Apartments)	4415 Lincoln Way	\$ 11,556,000	Ames Preserve LLC	Zachary Homyk Ryan LLC 312-980-1183 zachary.homyk@ryan.com	PAAB	Active
09-09-126-220	Multi-Residential (Apartments)	127 1/2 Welch Ave	\$ 866,000	Randall Cooperative Housing Association	Franklin Jerome Feilmeyer Pasley and Singer Law Firm, LLP 515-232-4732 ffj@singerlaw.com	PAAB	Active
09-09-227-020	Fraternity	201 Gray Ave	\$ 4,660,000	Kyle Staley	Kyle Staley 515-450-3352 kyle.staley@gmail.com	PAAB	Active
09-15-300-035	Hotel	2500 University Blvd	\$ 4,270,000	B W Ames Investment LLC	James Blake CBRE 312-233-8671 jim.blake@cbre.com	PAAB	Active
09-16-428-010	Hotel	2609 University Blvd	\$ 6,228,000	Ames Hotel Investment LLC	James Blake CBRE 312-233-8671 jim.blake@cbre.com	PAAB	Active
10-07-175-030	Office	2905 SE 5th St	\$ 4,156,100	Todd & Sargent Mgmt Inc	Dwayne Wade Krol Nyemaster Good 515-283-8195 DVandeKrol@nyemaster.com	PAAB	Settled - \$3,500,000
09-15-340-015	Office	2900 University Blvd	\$ 23,536,600	Workiva	Deborah M. Tharnish AT0007858 Sarah K. Franklin AT0009630 Davis, Brown, Koehn, Shors & Roberts, P.C. 215 10th Street, Suite 1300 Des Moines, Iowa 50309 Telephone: 515-288-2500 E-mail: DebTharnish@davisbrownlaw.com SarahFranklin@davisbrownlaw.com	District Court	Active
09-11-176-048	Restaurant	519 S Duff Ave	\$ 2,030,200	Texas Roadhouse	Joshua R Rhoads Duchamæ, McMillen & Associates, Inc 800-309-2110 ext 246 jrhoads@dmaine.com	PAAB	Settled - \$920,000
09-13-100-250	Car Dealership	1700 SE 16th St	\$ 6,350,400	Deery Deery & Deery, LLC	Daniel L Manning Lillis O'Malley Law Firm 515-243-8157 dmanning@lolaw.com	PAAB	Settled - \$5,000,000
09-15-160-015	Office	2325 North Loop Dr	\$ 4,302,000	Iowa State University Research Park	Nathan J Barber Belin McCormick 515-283-4675 NJBarber@BelinMcCormick.com	PAAB	Active
09-15-300-115	Office	2501 North Loop Dr	\$ 8,764,000				Active
09-15-305-100	Office	2500 North Loop Dr	\$ 3,255,100				Active
09-15-310-010	Office	2901 South Loop Dr	\$ 6,299,400				Active
09-15-310-020	Office	2711 South Loop Dr	\$ 5,927,800				Active
09-15-310-030	Office	2503 South Loop Dr	\$ 9,089,700				Active
10-07-175-010	Office	416 S Bell Ave	\$ 6,750,000	416 S Bell LLC	Joshua R Rhoads Duchamæ, McMillen & Associates, Inc 800-309-2110 ext 246 jrhoads@dmaine.com	PAAB	Settled - \$6,200,000
05-34-227-120	Walgreen's	2719 Grand Ave	\$ 3,424,600	Walgreen Co. (#12108)	Jacque Ridgway Larkin Hoffman 952-896-3392 jridgway@larkinhoffman.com	District Court	Settled - \$3,000,000

It should be noted, that because of the COVID-19 pandemic, all cases have been impacted, as the Court/PAAB systems have gotten backed up in setting trial/hearing dates.

BUDGET PROPOSAL

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

Salaries: The expense items for the Assessor and all other staff are budgeted with a 3% cost of living increase and a 2% merit pool, for a total of 5%. (As always, exact salaries for staff will be based upon individual evaluations.)

Board of Review salaries were \$17.50 per hour. In the past few years, it's been difficult getting citizens to join the Board. We'd like to double their hourly rate to \$35, with the hope of attracting and maintaining qualified members. 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 2021-2022, we'd like to continue to employing interns to assist us with various projects. We've maintained the Extra Help/Interns line item at \$40,000.

Taxable Fringe Benefits: This line includes mileage allowance for four 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 & Appraisers (2)	\$90

Also included in the amount is a monthly cell phone allowance of \$40.00 for the five 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.

Additionally, it includes a \$100 stipend to reimburse Board of Review members for the use of their laptops during sessions.

Health Insurance: The amount budgeted last year was based on our current and projected staffing and use levels. I received notice that we could expect a 7.9% overall increase in health insurance costs for the upcoming fiscal year. (5% for Health, 2.9% Dental) Also included is 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 benefited employees.

Board of Review Expenses: This line represents payment of the Board's mileage as well as board-related postage and supplies.

Supplies, Telephone, Etc.: These amounts are mostly self-explanatory. Most are based on past experience and the city's estimate of charges for next year.

* **Mileage:** This line represents reimbursement to employees who use their personal auto for work purposes. It's paid at the IRS rate, announced at \$0.56 per mile. We have access to a pool vehicle provided by the city whenever possible. The rate for it is currently \$0.50 per mile.

Special Projects:

District Court Case Concerning Northcrest Exemption: The property at 1801 20th Street has gone to District Court over the taxable portion of the total assessed value. At question is whether the independent living units on the property qualify for the charitable and/or benevolent exemption. We have budgeted \$25,000 to help cover trial costs.

**AMES CITY ASSESSOR
2021–2022 BUDGET PROPOSAL**

Item	FY 20-21 Actual Expenses for the First 13 Requisitions	FY 20-21 Projected Expenses for the Year	FY 20-21 Budget	FY 21-22 Proposed Budget	% of Change Between Proposed & Current Budget
Assessor	\$ 78,083	\$ 147,655	\$ 156,208	\$ 164,018	5.0%
Deputy	62,622	124,982	124,982	\$ 131,231	5.0%
Staff	155,160	326,454	380,016	\$ 399,036	5.0%
Longevity	-	1,520	1,520	1,580	3.9%
Overtime Pay	-	5,000	5,000	5,000	0.0%
Extra Help / Interns	5,935	20,650	40,000	40,000	0.0%
Board of Review	-	2,000	6,000	6,000	0.0%
Taxable Fringe Benefits	2,017	5,800	5,800	5,800	0.0%
F.I.C.A. @ 7.65%	21,832	49,451	52,904	56,555	6.9%
I.P.E.R.S. @ 9.44%	28,101	61,022	68,950	69,789	1.2%
Health Insurance & Workers' Comp	67,103	120,630	127,300	137,401	7.9%
Unemployment Compensation	-	-	500	500	0.0%
Life & Disability Insurance	2,245	4,154	4,500	4,500	0.0%
Total Payroll & Related Expenses	\$ 423,098	\$ 869,318	\$ 973,680	\$ 1,021,410	4.9%
Board of Review Expenses	\$ 224	\$ 1,900	\$ 1,900	\$ 1,900	0.0%
Office Supplies	4,386	7,000	7,000	7,000	0.0%
Postage & Mailing	173	1,500	6,000	6,000	0.0%
Employee Mileage & Expenses	546	3,000	4,500	4,500	0.0%
Communication Services	3,367	6,734	6,900	6,800	-1.4%
MAPS & GIS Project	10,122	14,200	14,710	14,710	0.0%
Data Processing Services / Major Software	40,619	97,500	111,413	107,886	-3.2%
Education & Training	3,465	15,400	25,000	25,000	0.0%
Utilities (City Hall Expenses)	9,292	18,300	18,600	16,566	-10.9%
Equipment Rental & Maintenance	726	3,100	6,610	6,610	0.0%
Equipment & Machinery (Purchases)	-	1,930	14,500	14,500	0.0%
Assessment Appeals / Court Costs	21,795	66,000	66,000	66,000	0.0%
Management Services / Contingency	139	1,000	1,000	1,000	0.0%
Total Office Expenses	\$ 94,854	\$ 237,564	\$ 284,133	\$ 278,472	-2.0%
Total Payroll & Office Expenses	\$ 517,952	\$ 1,106,882	\$ 1,257,813	\$ 1,299,882	3.3%
District Court Case Concerning Northcrest Exemption (Assessment Appeals / Court Costs)	-	25,000	25,000	25,000	0.0%
Revaluation Project	-	-	16,000	-	-100.0%
Total Special Projects	\$ -	\$ 25,000	\$ 41,000	\$ 25,000	-39.0%
Total Expenses	\$ 517,952	\$ 1,131,882	\$ 1,298,813	\$ 1,324,882	2.0%

DATA PROCESSING SERVICES / MAJOR SOFTWARE 2021– 2022 PROPOSED BUDGET	
City of Ames (Network, Email, Microsoft Office 365, GIS, EnerGov)	\$ 32,268
Story County (Fiber Connectivity)	3,600
Oxen Technology (Monthly Managed Services, Etc.)	14,373
Harris Computer Systems (ProVal)	15,184
Tyler Technologies (Incode & Eagle Recorder)	6,714
Data Cloud Solutions (Mobile Assessor)	7,136
Pictometry Aerial Photography	10,581
OPG-3 (Document Management)	5,670
Consulting on Miscellaneous Data Processing Issues	500
Miscellaneous Expenses	11,860
Total Proposed Budget	\$ 107,886

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 2/23/2021 Meeting Time: 06:00 PM Meeting Location: COUNCIL CHAMBERS-CITY HALL* *DUE TO THE PANDEMIC, THIS MEETING WILL BE AN ELECTRONIC MEETING VIA ZOOM: <https://zoom.us/j/826593023> | Zoom Meeting ID: 826 593 023 OR BY TELEPHONE BY DIALING: US: 1-312-626-6799 or toll-free: 1-888-475-4499

At the public hearing any resident or taxpayer may present their 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 will be furnished to any taxpayer upon their request.

Contact Name: Brenda Swaim, Acting Assessor Contact Telephone Number: (515) 239-5370

	FYE June 30, 2020 Actual	FYE June 30, 2021 Re-estimated	FYE June 30, 2022 Proposed	Transfers Out	Estimated Ending Fund Balance FY 2022	Estimated Beginning Fund Balance FY 2022	Estimated Other Receipts	Transfers In	Estimated Amount To be Raised By Taxation
1. Assessment Expense	1,078,440	1,131,882	1,324,880		342,984	417,864	2,923	0	1,247,077
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. TO TAL	1,078,440	1,131,882	1,324,880	0	342,984	417,864	2,923	0	1,247,077

Proposed taxation rate per \$1,000 valuation: 0.38331

Residential Sales Summary by Quarter for Ames, Iowa
Ames City Assessor's Office ♦ 515 Clark Avenue ♦ Ames, Iowa ♦ 515-239-5370

As of January 13, 2021

Sales Period:	# Sold	Average Price	Average Hse Size	Price per SF	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 2017	71	\$234,114	1,511	\$154.94	1976.5			
2nd Quarter 2017	261	\$256,752	1,584	\$162.09	1977.2			
3rd Quarter 2017	223	\$242,145	1,485	\$163.06	1979.4			
4th Quarter 2017	154	\$237,740	1,530	\$155.39	1974.9			
2017 Total	709	\$245,761	1,534	\$160.23	1977.3	\$225,000	4.7%	97.1%
2017 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	653	\$234,007	1,514	\$154.56	1974	\$215,000	3.6%	97.0%
<i>Single-Family Detached</i>	524	\$242,540	1,574	\$154.09	1969	\$221,750		
<i>Townhouses/Condos</i>	129	\$199,349	1,273	\$156.60	1993	\$174,900		
<i>New construction sales</i>	56	\$382,819	1,763	\$217.14	2017	\$348,662	-1.8%	127.5%
<i>Single-Family Detached</i>	42	\$424,715	1,912	\$222.13	2017	\$389,750		
<i>Townhouses/Condos</i>	14	\$257,128	1,315	\$195.53	2017	\$237,355		
1st Quarter 2018	120	\$227,403	1,481	\$153.55	1976.8			
2nd Quarter 2018	202	\$257,350	1,518	\$169.58	1980.0			
3rd Quarter 2018	214	\$244,806	1,468	\$166.79	1975.9			
4th Quarter 2018	134	\$235,622	1,447	\$162.88	1974.7			
2018 Total	670	\$243,634	1,481	\$164.51	1977.1	\$215,000	7.5%	102.4%
2018 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	635	\$231,039	1,459	\$158.35	1975	\$210,500	2.5%	101.8%
<i>Single-Family Detached</i>	499	\$239,958	1,521	\$157.76	1970	\$214,000		
<i>Townhouses/Condos</i>	136	\$198,311	1,231	\$161.10	1992	\$193,000		
<i>New construction sales</i>	35	\$472,152	1,882	\$250.88	2017	\$452,000	15.5%	162.9%
<i>Single-Family Detached</i>	30	\$473,831	1,909	\$248.21	2017	\$441,991		
<i>Townhouses/Condos</i>	5	\$462,079	1,722	\$268.34	2017	\$452,604		
1st Quarter 2019	123	\$221,558	1,417	\$156.36	1974.3			
2nd Quarter 2019	277	\$243,990	1,492	\$163.53	1976.0			
3rd Quarter 2019	198	\$260,521	1,526	\$170.72	1979.4			
4th Quarter 2019	160	\$252,022	1,519	\$165.91	1976.2			
2019 Total	758	\$246,364	1,494	\$164.86	1976.7	\$228,000	0.2%	102.8%
2019 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	702	\$235,788	1,486	\$158.67	1973	\$220,000	0.2%	102.2%
<i>Single-Family Detached</i>	565	\$243,332	1,545	\$157.50	1969	\$226,000		
<i>Townhouses/Condos</i>	137	\$204,676	1,243	\$164.66	1992	\$188,000		
<i>New construction sales</i>	56	\$378,939	1,597	\$237.28	2018	\$340,353	-5.4%	148.7%
<i>Single-Family Detached</i>	34	\$427,469	1,787	\$239.21	2018	\$399,841		
<i>Townhouses/Condos</i>	22	\$303,939	1,303	\$233.26	2018	\$289,000		
1st Quarter 2020	133	\$236,718	1,501	\$157.72	1974.4			
2nd Quarter 2020	244	\$243,220	1,445	\$168.32	1974.7			
3rd Quarter 2020	231	\$242,852	1,476	\$164.53	1973.8			
4th Quarter 2020	175	\$246,587	1,536	\$160.54	1971.1			
2020 Total	783	\$242,760	1,484	\$163.59	1973.6	\$224,000	-0.8%	101.2%
2020 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	766	\$239,241	1,479	\$161.76	1973	\$221,125	1.9%	106.2%
<i>Single-Family Detached</i>	612	\$243,333	1,525	\$159.56	1967	\$221,125		
<i>Townhouses/Condos</i>	154	\$222,978	1,297	\$171.92	1996	\$221,000		
<i>New construction sales</i>	17	\$401,309	1,692	\$237.18	2019	\$349,900	0.0%	148.5%
<i>Single-Family Detached</i>	17	\$401,309	1,692	\$237.18	2019	\$349,900		
<i>Townhouses/Condos</i>	0			#DIV/0!				
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.								