

Ames City Assessor's Budget Proposal for the 2022-2023 Fiscal Year
For the Conference Board meeting at 6:00 PM on January 25, 2022

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

The Mini Conference Board met January 6, 2022, to review the Assessor's budget proposal. The meeting was held in City Hall. Members present were Lisa Heddens, Story County Board of Supervisors, and Kelly Winfrey, Ames School Board of Directors; Amber Corrieri, Ames City Council member, joined the meeting via telephone. Also present were Deb Schildroth, City Manager's Office, representing Diane Voss, Acting City Assessor, and Brenda Swaim from the City Assessor's Office. Dan Boberg, also from the City Assessor's Office, recorded the minutes.

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 a 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 is one vacant seat needing to be filled. The expiration date for each current board member is as follows:

Gina McAndrews	12/31/2022	Park Woodle	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 incoming Assessor will fulfill the remainder of the existing term that started January 1, 2021.

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 to value or classification in even-numbered years. Even-numbered year changes are typically new construction or renovation of existing structures.

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 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 2020 to 2021 are shown in the following two tables:

Table 1. Assessed Values by Class

Ames Valuation by Class: 100% Assessed Values				
(in Thousands of Dollars)				
Class	2020 Actual	2021 Actual	Difference 2020 to 2021	% Change
Ag Land & Ag Bldgs	\$4,014	\$4,132	\$118	2.9%
Residential	\$3,681,243	\$3,892,489	\$211,246	5.7%
Multiresidential	\$299,138	\$307,293	\$8,156	2.7%
Commercial	\$917,809	\$1,032,740	\$114,931	12.5%
Industrial	\$158,198	\$171,694	\$13,496	8.5%
Railroads & Utilities less Gas & Electric	\$14,493	\$14,899	\$406	2.8%
Total Except Gas & Electric	\$5,074,895	\$5,423,247	\$348,353	6.9%
Gas & Electric Valuation	\$37,541	\$37,635	\$94	0.3%
100% Assessed Values Total	\$5,112,436	\$5,460,882	\$348,447	6.8%
T.I.F Value Not Included		\$0	\$0	

Source: Iowa Department of Management Reports for Story County as of January 1, 2022.

Table 2. Taxable Values by Class

Ames Taxable Valuation by Class: Rolled Back & Taxable Values				
(in Thousands of Dollars)				
Class	2020 Actual	2021 Actual	Difference 2020 to 2021	% Change
Ag Land & Ag Bldgs	\$3,372	\$3,679	\$307	9.1%
Residential	\$2,076,567	\$2,107,012	\$30,445	1.4%
Multiresidential	\$201,918	\$195,900	(\$6,018)	-3.0%
Commercial	\$819,752	\$925,372	\$105,620	12.9%
Industrial	\$140,542	\$152,893	\$12,351	8.8%
Railroads & Utilities less Gas & Electric	\$13,323	\$13,703	\$380	2.9%
Total	\$3,255,474	\$3,398,559	\$143,085	4.4%
Military Exemptions	(\$2,032)	(\$1,972)	\$60	(3.0%)
Taxable Total Except Gas & Electric	\$3,253,442	\$3,396,587	\$143,145	1.4%
Gas & Electric Valuation	\$7,655	\$6,794	(\$861)	(11.2%)
Taxable Values Total	\$3,261,097	\$3,403,381	\$142,284	4.4%
T.I.F Value Not Included	\$0	\$0	\$0	

Source: Iowa Department of Management Reports for Story County as of January 1, 2022.

As you can see in Table 2, the overall change for the upcoming fiscal year is 4.4% more taxable value.

**The table that shows the analysis of the categorical changes of the 2021 taxable values was not yet available at the time this annual report was developed. That information will be provided to the Conference Board when completed.

While there are currently two vacancies, and the Administrative Support Specialist position was cut, the following is a list of the full-time employees of the City Assessor's Office and the dates they started full-time employment with the City Assessor:

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

DEPARTMENT ACTIVITIES

The Assessor's Office has been operating with an Acting City Assessor throughout the past year. This has resulted in many changes and transitions, as staff continued to successfully accomplish the work needing to be done. The following are highlights of some key activities:

- Mid-summer 2021, the Ames Conference Board (ACB) requested that the Iowa Department of Revenue (IDR) conduct an in-depth review of the Assessor's Office. Julie G. Roisen, Division Administrator Local Government Services, completed this task last fall and presented the results to the ACB last November. Her report provides valuable insight into the Assessor's office operations; validates the integrity of property records; and offers recommendations on staffing levels.
- One of the recommendations from the IDR report was to temporarily augment the commercial appraisal staff, resulting in the ACB retaining GAAP Solutions, LLC, until a new assessor is hired. As of January 7, 2022, the agreement with GAAP was amended to also assist with residential property appraisals until the vacant Residential Appraiser II position is filled.
- The IDR report also recommended that the Assessor's Office request an extension for the implementation of the 2020 Iowa Manual. Such request was made, and IDR granted the extension for a completion date of January 1, 2024.
- The property data migration to the Vanguard CAMA system is currently underway.
- The recruitment process for a new City Assessor commenced December 22, 2021.

Unrelated to the IDR report, but of note, is that the Assessor's Office payroll services shifted from being administered by Story County to the City of Ames, effective January 1, 2022. This change affords increased access to city services and expertise including, but not limited to, IT, Finance, and Human Resources.

The Personnel Policies of the Assessor's Office have historically mirrored the City of Ames' Personnel Policies. As the COA has made updates to their policies in recent years, the Assessor's Office policies are currently being updated to align with the COA policies. They will be emailed to

the Mini Board members mid-February and will be presented for approval at your February 22nd meeting.

Revaluation of existing properties is continuous. The market has been very busy, and the 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; requests increase each year. Homestead Credit and Military Exemption applications are created using the hyperlinks on this site, enabling the public to complete the applications and mail them rather than physically visiting our office.

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 require ongoing maintenance.

RESIDENTIAL SALES FOR 2021

The table on **Attachment C** (buff colored paper) shows the quarterly activity of residential 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.

The median residential sales price jumped from \$222,000 in 2020 to \$245,000 in 2021 (shown under the column heading "Median Price"), and the price per square foot increased by 9.5%.

New Construction Sales: The number of new construction home sales were up considerably from recent years. There were 81 last year; whereas the highest in recent years has been 56 in both 2017 and 2019. New construction sale price per square foot also climbed from \$212.71 to \$245.30, a 15.3% increase. (This is shown in the 2021 Sales Detail with the row heading "New construction sales.")

Existing House Sales: The total number of existing home sales was slightly lower than 2020, from 792 in 2020 to 737 in 2021, likely due to the short supply of available homes on the market. The average sale price per square foot increased 5.6%, from \$158.05 in 2020 to \$166.94 in 2021, influenced by the strong seller's market. (This is shown in 2021 Sales Detail with the row heading "Existing houses.")

ASSESSMENT ROLLS FOR 2021

We mailed out a total of 19,911 assessment rolls for January 1, 2021. The following table breaks them down by property class:

2021 Assessment Rolls by Property Class

<u>Property Class</u>	<u>Number of Parcels</u>
Agriculture	138
Residential Dwlg on Ag Realty	8
Commercial (42 dual class)	1,044
Industrial	32
MultiResidential	224
Residential*	18,465
	19,911

ASSESSMENT APPEALS

Informal Hearings: It was the sixth year for informal hearings. Prior to this, after April 1, our office could not change assessments, only the Board of Review, Property Assessment Appeal Board or District Court had that authority. When the Iowa Code was amended, it provided an informal hearing period, allowing the Assessor to change a value until April 25th, provided we have a written agreement with the property owner.

This process now usurps the month of April, previously used for Board of Review preparation. This change lengthened the appeal process time and compressed the time our office has to prepare for it.

2021 Informal Hearings: Number of Signed Agreements by Class

<u>PROPERTY CLASSIFICATION</u>	<u># PARCELS</u>	<u># CONDOS</u>
Agricultural	0	
Residential Dwelling on Agricultural Realty	0	
Residential "outside incorporated cities"	0	
Residential "within incorporated cities"	451**	392*
Commercial	61	
Industrial	2	
Multi-Residential	17	
TOTAL	531**	392*

Board of Review: Below are the number of protests filed with the 2021 Board of Review and the results of the appeals:

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED	CONDOS
Agricultural	1	1	0	
Residential Dwelling on Agricultural Realty			0	
Residential "outside incorporated cities"			0	
Residential "within incorporated cities"	2,335**	4	2,331	2,306*
Commercial	107**	32	75	16*
Industrial			0	
Multi-Residential	33	11	22	
TOTAL	2,476**	48	2,428	2,322*

**Total number of parcels protested, including condominium apartment units

*Number of condominium apartment units included in 'NUMBER OF PROTESTS'

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PAAB and District Court: For 2021, we had essentially 29 cases filed with the Property Assessment Appeal Board and essentially ten cases filed with District Court; one of these is carried over from 2020 (Northcrest, Inc.). I've divided the cases into two tables – one for non-condo units and one for condominiums. I segregated the condominium cases, as the argument is the same for most of them. The condominium complexes were counted by complex rather than by individual parcel counts.

Non-Condominium Cases:

Property ID or MAP ID	Type / Use	Address	Assessed Value	Appellant	PAAB or District Court	Status
05-34-153-010	Multiresidential (Retirement Community)	1801 20th St	\$ 42,466,900	Northcrest, Inc	District	Active
05-34-227-085	Commercial (Mall)	2423 Grand Ave	\$ 4,548,880	Grand 1350 LLC	District	Active
05-34-227-140	Commercial (Mall)	2801 Grand Ave	\$ 12,495,000	Threshold NGM LP 51% Kirkwood Apartments Acquisition Two LC 15% NGM Ownership Group LC 34%	PAAB	Active
05-34-401-190	Residential (SFD)	1712 Coolidge Dr	\$ 194,600	Jeanne Taylor	PAAB	Settled- 182,400
05-36-470-030	Commercial (Vacant)	1904 Philadelphia St	\$ 254,100	Philadelphia Street LLC	PAAB	Settled Ag Class =>1,500
09-01-400-040	Commercial (Bulk Liquid Storage)	701 Dayton Ave	\$ 368,000	AMX Corp	PAAB	Settled \$225,000
09-07-471-030	Commercial (Hotel)	1325 Dickinson Ave	\$ 6,244,000	Cyclone Hospitality LLC	PAAB	Active
09-08-126-040	Commercial (Grocery Store)	3800 Lincoln Way	\$ 8,343,900	Hurd Lincoln Way LLC	District	Active
09-09-126-230	Commercial (Retail)	133 Welch Ave	\$ 1,135,000	Scott Randall	PAAB	Withdrawn
09-09-126-240	Commercial (Retail)	2515 Chamberlain	\$ 246,300	Scott Randall	PAAB	Withdrawn
09-09-127-110	Multiresidential (Apartments)	127 Stanton Ave	\$ 1,350,000	Campus Investors IS LLC	PAAB	Active
09-09-127-175	Dual Class Commercial (Retail) Multiresidential (Apts)	116 Welch Ave	\$ 985,140	Campus Investors IS LLC	PAAB	Active
09-09-128-001	Commercial (Retail Condo Unit)	2520 Chamberlain St Unit 101	\$ 738,500	2520 Chamberlain LLC Scott Randall	PAAB	Individual Condo Unit Withdrawn

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Property ID or MAP ID	Type / Use	Address	Assessed Value	Appellant	PAAB or District Court	Status
09-09-128-008	Residential (Condo Unit)	2520 Chamberlain St Unit 501	\$ 200,080	2520 Chamberlain LLC Scott Randall	PAAB	Individual CondoUnit Withdrawn
09-09-130-030	Dual Class Commercial (Retail) Multiresidential (Apts)	303 Welch Ave	\$ 2,746,700	Campus Investors IS LLC	PAAB	Active
09-09-131-055	Multiresidential (Apartments)	207 Stanton Ave	\$ 705,000	Campus Investors IS LLC	PAAB	Active
09-09-201-245	Multiresidential (Apartments)	218 Stanton Ave	\$ 14,485,300	Campus Investors IS LLC	PAAB	Active
09-11-175-100	Commercial (Restaurant)	309 S Duff Ave	\$ 1,889,900	SLB Real Estate Investors Phas	District	Active
09-11-176-048	Commercial (Restaurant)	519 S Duff Ave	\$ 920,000	Texas Roadhouse	PAAB	Active
09-11-325-015	Commercial (Retail)	701 S Duff Ave	\$ 6,113,700	E-M Hunziker LLC	PAAB	Active
09-11-440-020	Commercial (Retail)	1220 S Duff Ave	\$ 4,382,400	Duff Daniels LLC 65% Westbrooke Daniels LLC 10.21% Westbrooke Wolf LLC 24.79%	District	Active
09-12-451-010	Commercial (Retail)	1315 S Dayton Ave	\$ 6,762,500	Theisen Development Co LLC	PAAB	Active
09-14-175-025	Commercial (Retail)	305 Airport Rd	\$ 8,651,000	Sam's Real Estate Business Trust	District	Active
09-14-225-040	Commercial (Retail)	700 SE 16th St	\$ 18,955,600	Menard Inc	PAAB	Active
09-14-330-010	Commercial (Retail)	120 Airport Rd	\$ 8,592,500	BRHC Ames LLC	District	Active
09-15-325-040	Commercial (Offices)	2710 South Loop Dr	\$ 9,250,000	Iowa State University Research Park	PAAB	Active
09-15-340-015	Commercial (Offices)	2900 University Blvd	\$ 23,090,000	Workiva, Inc	District	Settled 19,745,000
10-07-125-055	Commercial (Offices)	224 S Bell Ave	\$ 5,015,700	Winfield Solutions LLC	District	Dismissed

Cases that were dismissed or withdrawn are displayed with grayed out text.

Cases that have already been settled have their cells lightly shaded in green.

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Condominium Cases:

Property ID or MAP ID	Type / Use	Address	Assessed Value	Appellant	PAAB or District Court	Status
05-28-261-000	Condominiums	3602 Grayhawk Ave 3613 Grayhawk Ave 2824 Talon Dr 3715 Grayhawk Ave 2821 Talon Dr 2811 Talon Dr 3712 Falcon Ave 2814 Talon Dr 3614 Falcon Ave 3605 Falcon Ave	\$ 18,312,000	Grayhawk Apartant LLC	PAAB	Active
05-33-227-016	Condominiums	2627 Kent Ave	\$ 3,190,500	2627 Kent LLC	PAAB	Active
09-07-450-010	Condominiums	4912 Mortensen Rd	\$ 13,491,900	RSS CSAIL2016-C5-IA VA LLC	PAAB	Active
09-07-430-060 09-07-430-070 09-07-430-105 09-07-445-045 09-07-445-030	Condominiums Multiresidential (Apts) Condominiums Condominiums	4501 Dickinson Ave 4502 Dickinson Ave 4509 Dickinson Ave 4510 Dickinson Ave 4518 Dickinson Ave 4533 Dickinson Ave 4541 Dickinson Ave	\$ 3,648,400	FPA6 University West LLC	PAAB	With- drawn
09-08-355-025 09-08-360-010 09-08-360-015 09-08-360-025	Condominiums Condominiums Condominiums Condominiums	1300 Coconino Rd 1400 Coconino Rd 1405 Coconino Rd 1415 Coconino Rd 1425 Coconino Rd 4305 Maricopa Dr 4315 Maricopa Dr 4325 Maricopa Dr 4335 Maricopa Dr 4345 Maricopa Dr	\$ 30,609,400	FPA6 University West LLC	District	With- drawn
09-08-376-045	Condominiums	1329 Mayfield Dr 1333 Mayfield Dr 1417 Mayfield Dr 4215 Maricopa Dr	\$ 8,431,000	Dayton Park LLC	PAAB	Active
09-09-127-095	Condominiums	119 Stanton Ave	\$ 15,534,400	Campus Investors IS LLC	PAAB	Active
09-09-200-043	Condominiums	2300 Lincoln Way 2302 Lincoln Way	\$ 16,917,000	Vesper Foundry LLC	PAAB	Active Two unit Condo

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Property ID or MAP ID	Type / Use	Address	Assessed Value	Appellant	PAAB or District Court	Status
09-10-251-020	Condominiums	1206 S 4th St 1210 S 4th St 1214 S 4th St 1218 S 4th St 1222 S 4th St	\$ 35,750,000	ACA Stadium View Student Housing DST	PAAB	Active
09-10-477-010	Condominiums	1407 S Grand Ave 1411 S Grand Ave 1415 S Grand Ave 1419 S Grand Ave 1423 S Grand Ave 1427 S Grand Ave 1513 S Grand Ave 1517 S Grand Ave 1521 S Grand Ave 1525 S Grand Ave	\$ 26,088,600	Campus Crest at Ames LLC	PAAB	Active
09-15-225-025	Condominiums	709 Bay Dr, 710 Bay Dr, 711 Cove Dr, 712 Cove Dr, 713 Sandcastle Dr, 714 Sandcastle Dr, 715 Wave Dr, 718 Wave Dr, 815 Wave Dr, 814 Sandcastle Dr, 813 Sandcastle Dr, 812 Cove Dr, 811 Cove Dr, 810 Bay Dr, 809 Bay Dr, 805 Coral Dr, 804 Shore Dr, 703 Shore Dr, 1717 S Grand Ave, 1917 Copper Beech Ave, 1825 Copper Beech Ave, 1805 Copper Beach Ave, 1715 Copper Beach Ave	\$ 31,885,500	CB At Ames LLC	PAAB	Active

BUDGET PROPOSAL

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

Salaries: The expense item for the Assessor remains unchanged from our last budget, but 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.)

The hourly rate for Board of Review wages was doubled for 2022, to \$35, in 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. As this budget is for a revaluation year, I've increased this line item from \$6,000 to \$9,000.

During 2022-2023, we would like to continue to employ interns to assist us with various projects that arise. This expense is estimated at \$40,000 and is shown on the Extra Help/Interns line item. This is the same as last year's budget. Due to the pandemic, we didn't utilize this as much as we needed, and the scanning, purging, and picture projects still have many hours of work ahead. In addition, we will be reviewing all property records following our CAMA software conversion.

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:

Assessor	\$100
Deputy	\$90
Appraisers (2)	\$90

Also included in the amount is a monthly cell phone allowance of \$40.00 a month for the five full-time staff that have regular duties outside the office or need to be on-call. 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 each Board of Review member for the use of their tablet or laptop during sessions.

Health Insurance: The amount budgeted last year was based on our current and projected staffing and use levels. The city has informed us we can expect a 7% overall 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 benefited employees.

Board of Review Expenses: This line represents payment of the Board's mileage, postage and supplies. The cost comes to \$2,000. Postage has increased about 7%, and we've also noticed an increase in the cost of supplies. Since this is a revaluation year, and it's likely a total revaluation will be necessary, due to such an active market, there will be more costs than in a non-reval year.

Supplies, Telephone, Etc.: These amounts are mostly self-explanatory. Most are based on 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, announced at \$0.585 per mile, a 2.5¢ per mile increase, whenever usage exceeds the stipend or when the travel is for educational purposes.

While this line item appears to have decreased, some of it was shifted up to the Taxable Fringe Benefits line at the top, due to the way the COA will be disbursing it.

We have access to a pool vehicle provided by the city whenever possible. The rate is unchanged at \$0.45 per mile. This is what we've been using for Temps and Interns.

Management Services / Contingency: The sharp increase in this line item is due to the new expenses for City of Ames payroll and human resource services – a little over \$13,000 for this budget year. The Memorandum of Understanding is Attachment D (blue pages). Services with the city commenced January 1, 2022, but were not included in the 2022 budget, as the MOU occurred later.

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.

\$25,000 was budgeted each of the last two years, but very little was used, due to the case being continued. The trial was scheduled for 2021 but has not yet been heard. A continuance has been granted, with the hopes an Assessor will be in place when it goes to trial. Since some of the money for the case has been expended, and it's possible the case will not be heard until fiscal year 2023, I budgeted \$15,000 to help cover trial costs, in the event the case is heard next fiscal year.

CAMA Conversion: To meet state requirements, we are moving to a different CAMA (computer aided mass appraisal) software package. The software itself as well as a portion of the conversion was paid out of our ending fund balance last fiscal year (2020-2021). The vendor estimates an additional \$40,000 for the conversion.

To configure our Beacon site for the new software, there will be an additional one-time charge of \$3,200 to modify the site.

Attachment "B" (yellow card stock) is the **Budget Summary**, to be published for your February meeting if the presented budget is agreeable as presented.

Submitted January 21, 2022, by Brenda Swaim and Deb Schildroth.

**AMES CITY ASSESSOR
2022-2023 BUDGET PROPOSAL**

Item	FY 21-22 Budget	FY 22-23 Proposed Budget	% of Change Between Proposed & Current Budget
Assessor	\$ 164,018	\$ 164,018	0.0%
Deputy	131,231	\$ 137,774	5.0%
Staff	399,036	\$ 346,294	-13.2%
Longevity	1,580	1,420	-10.1%
Overtime Pay	5,000	5,000	0.0%
Extra Help / Interns	40,000	40,000	0.0%
Board of Review	6,000	9,000	50.0%
Taxable Fringe Benefits	5,800	7,340	26.6%
F.I.C.A. @ 7.65%	56,555	54,762	-3.2%
I.P.E.R.S. @ 9.44%	69,789	66,883	-4.2%
Health Insurance & Workers' Comp	137,401	147,019	7.0%
Unemployment Compensation	500	500	0.0%
Life & Disability Insurance	4,500	5,015	11.4%
Total Payroll & Related Expenses	\$ 1,021,410	\$ 985,025	-3.6%
Board of Review Expenses	\$ 1,900	\$ 2,000	5.3%
Office Supplies	7,000	7,490	7.0%
Postage & Mailing	6,000	6,420	7.0%
Employee Mileage & Expenses	4,500	3,185	-29.2%
Communication Services	6,800	6,900	1.5%
MAPS & GIS Project	14,710	15,232	3.6%
Data Processing Services / Major Software	107,886	112,241	4.0%
Education & Training	25,000	25,000	0.0%
Utilities (City Hall Expenses)	16,566	19,349	16.8%
Equipment Rental & Maintenance	6,610	6,610	0.0%
Equipment & Machinery (Purchases)	14,500	16,300	12.4%
Assessment Appeals / Court Costs	66,000	66,000	0.0%
Management Services / Contingency	1,000	14,029	1302.9%
Total Office Expenses	\$ 278,472	\$ 300,756	8.0%
Total Payroll & Office Expenses	\$ 1,299,882	\$ 1,285,781	-1.1%
District Court Case Concerning Northcrest Exemption (Assessment Appeals / Court Costs)	25,000	15,000	-40.0%
CAMA Conversion Project	-	43,200	100.0%
Total Special Projects	\$ 25,000	\$ 58,200	132.8%
Total Expenses	\$ 1,324,882	\$ 1,343,981	1.4%

DATA PROCESSING SERVICES/MAJOR SOFTWARE 2022- 2023 PROPOSED BUDGET	
City of Ames (Network, Email, Office 365, GIS, EnerGov)	\$ 33,457
Story County (Fiber Connectivity)	3,600
Oxen Technology (Monthly Managed Services, Etc.)	15,648
Harris Computer Systems (ProVal)	15,791
Tyler Technologies (Incode & Eagle Recorder)	6,779
Data Cloud Solutions (Mobile Assessor)	7,493
Pictometry Aerial Photography	10,650
OPG-3 (Document Management)	5,670
Consulting on Miscellaneous Data Processing Issues	700
Miscellaneous Expenses	12,453
Total Proposed Budget	\$ 112,241

ADOPTED BUDGET AND CERTIFICATE OF TAXES Fiscal Year July 1, 2022 - June 30, 2023

AMES CITY ASSESSOR

File the Adopted Budget Summary, the Supplemental Detail, and Proof of Publication with the County Auditor immediately following the public hearing and by March 15.

County Name: STORY COUNTY County Number: 85 Date Budget Adopted : (entered upon adoption)

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	FYE June 30, 2021 Actual Expenditures	FYE June 30, 2022 Re-estimated Expenditures	FYE June 30, 2023 Proposed Expenditures	Transfers Out	Estimated Ending Fund Balance FY 2023	Estimated Beginning Fund Balance FY 2023	Estimated Other Receipts	Transfers In	Estimated Amount To by Raised By Taxation
1. Assessment Expense	1,166,876	1,129,094	1,343,981		342,018	535,999	2,294	0	1,147,706
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	1,166,876	1,129,094	1,343,981	0	342,018	535,999	2,294	0	1,147,706

PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION

This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:

FUND (Use Whole Dollars)	AW Utility Tax Replacement and Property Tax Dollars	BW Taxable Valuation With Gas & Electric	CW Tax Rate	DW Taxable Valuation Without Gas & Electric Utilities	EW Property Taxes Levied	FW Estimated Utility Tax Replacement Excise Taxes
1. Assessment Expense	1,150,000	3,403,379,952	0.33790	3,396,585,837	1,147,706	2,294
2. FICA		3,403,379,952		3,396,585,837	0	0
3. IPERS		3,403,379,952		3,396,585,837	0	0
4. Emergency		3,403,379,952		3,396,585,837	0	0
5. Unemployment Comp.		3,403,379,952		3,396,585,837	0	0
6. Tort Liability		3,403,379,952		3,396,585,837	0	0
7. TOTAL	1,150,000		0.33790		1,147,706	2,294

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the Conference Board for the Assessing Jurisdiction indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above. In addition, tax levies were voted on all taxable property of this Assessing Jurisdiction.

(Clerk's Signature of Certification)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor's Signature of Certification)

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

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	136	\$237,415	1,568	\$151.41	1973.5			
2nd Quarter 2020	250	\$242,494	1,497	\$161.99	1975.4			
3rd Quarter 2020	239	\$253,699	1,556	\$163.05	1976.7			
4th Quarter 2020	196	\$255,969	1,599	\$160.08	1973.4			
2020 Total	821	\$248,131	1,550	\$160.06	1975.0	\$222,000	-2.9%	96.9%
2020 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	792	\$244,499	1,547	\$158.05	1973		-0.4%	101.4%
<i>Single-Family Detached</i>	641	\$246,210	1,597	\$154.17	1968			
<i>Townhouses/Condos</i>	151	\$237,234	1,336	\$177.57	1994			
<i>New construction sales</i>	29	\$347,349	1,633	\$212.71	2020		-10.4%	122.9%
<i>Single-Family Detached</i>	29	\$347,349	1,633	\$212.71	2020			
<i>Townhouses/Condos</i>	0		#DIV/0!					
1st Quarter 2021	152	\$260,999	1,551	\$168.28	1973.6			
2nd Quarter 2021	272	\$275,025	1,561	\$176.19	1974.1			
3rd Quarter 2021	259	\$293,148	1,621	\$180.84	1978.8			
4th Quarter 2021	135	\$269,442	1,581	\$170.43	1974.3			
2021 Total	818	\$277,236	1,581	\$175.31	1975.5	\$245,000	9.5%	115.7%
2021 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	737	\$261,765	1,568	\$166.94	1971		5.6%	112.8%
<i>Single-Family Detached</i>	621	\$267,569	1,621	\$165.06	1966			
<i>Townhouses/Condos</i>	116	\$230,691	1,284	\$179.67	1994			
<i>New construction sales</i>	81	\$417,997	1,704	\$245.30	2020		15.3%	157.1%
<i>Single-Family Detached</i>	76	\$421,160	1,719	\$245.00	2020			
<i>Townhouses/Condos</i>	5	\$369,922	1,482	\$249.61	2020			

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.

3-

**Memorandum of Understanding
Between the City of Ames, Iowa and Story County, Iowa
Regarding the Ames City Assessor**

1. **Background:** The Ames Conference Board is responsible for the oversight of the Ames City Assessor and City Assessor's Office. The Ames City Assessor has occupied office space in Ames City Hall and its employees have been provided certain fringe benefits administered by the City. Story County has been the provider of payroll services for employees of the Ames City Assessor's Office.
2. **Purpose:** The purpose of this Memorandum of Understanding (MOU) is to outline the responsibilities and mechanisms for providing certain services to the Ames City Assessor's Office.
3. **Supervision:** It is understood that the City Assessor is appointed by and reports to the Ames Conference Board; employees of the City Assessor are appointed by and report to the City Assessor.
4. **Personnel Policy Administration:** Employees of the City Assessor's Office are subject to the personnel policies adopted by the City Assessor or the Conference Board, as appropriate. The City of Ames Human Resources Department will assist in advising the City Assessor's Office regarding the interpretation and application of its personnel policies. However, the City Assessor's Office is responsible for the implementation of any final personnel decision or action.
5. **Use of City Facilities:** The City Assessor's Office will be provided space in Ames City Hall for its operations. No renovations or remodeling of the office space by the City Assessor's Office may occur without the approval of the City, and costs for such renovations or remodeling shall be charged to the City Assessor's Office. The City Assessor's Office will have access to shared spaces within City Hall, such as conference rooms and employee break rooms, in the same manner as City departments housed in City Hall. The City Assessor's Office will ensure its staff complies with any policies adopted by the City for the management of City facilities, such as health and safety measures, security procedures, room reservation policies, or other policies.
6. **Internal Services Provided:** The following services will be provided and charged to the City Assessor's Office in the same manner as such costs are charged to City departments housed in City Hall:
 - a. Office space occupancy (e.g., utilities, cleaning, routine maintenance, etc.)
 - b. Communications technology and shared software (e.g., telephone, network, email, GIS, Microsoft Office, EnerGov, etc.)
 - c. Messenger services (interoffice mail, postal service, and freight)

- d. Human Resources assistance (employee recruitment, new employee onboarding, employee development center training, health promotion programs, etc.)
 - e. Payroll and employee benefit processing.
7. **Payroll and Employee Benefit Processing:** The City of Ames will provide payroll and employee benefit processing services for employees of the City Assessor's Office. The City Assessor's Office will provide regular timesheets and other compensation information to the City on such forms and in such manner as the City's Finance Director may prescribe. The City will calculate the amount to be disbursed each pay period and provide that amount to the City Assessor's Office to requisition from the assessment funds held by Story County. The City will make fringe benefits available to City Assessor's Office employees, in the same manner as those benefits are available to City employees. Such benefits include:
- a. Medical insurance
 - b. Dental insurance
 - c. Voluntary Vision insurance
 - d. Life and Accidental Death and Disability Insurance
 - e. Voluntary Supplemental Life and AD&D Insurance
 - f. Flexible Spending Accounts
 - g. 457 Deferred Compensation
 - h. Workers Compensation coverage
 - i. Employee Assistance Program.
8. **Employee Values and Cooperation:** In recognition of the mutual benefit of exceptional customer service and an enjoyable and stimulating work environment, the City Assessor will participate on the City's Executive Leadership Team as if a City department head. The City Assessor's Office will adopt, support, and embody the Excellence Through People organizational values.
9. **Effective Date and Duration:** This Memorandum of Understanding is effective January 1, 2022, and will remain in effect in perpetuity unless it is terminated by the parties. Any party that wants to terminate their involvement in this agreement shall provide the other party with at least thirty (30) days' prior written notice. This agreement may be amended by mutual agreement of the parties. An amendment or termination must be made in writing and must be signed by each party's designated representative(s) with authority to enter into this agreement. The parties agree to work in good faith to complete a timely and responsible transition of responsibilities to the arrangements described in this memorandum before the effective date. However, the parties acknowledge that due to the complexities of this transition, some flexibility regarding the implementation timing may be required.
10. **Miscellaneous:** No provision of this agreement shall form the basis of a cause of action at law or equity by any party against any other party, nor shall any provision of this agreement form the basis of a cause of action at law or equity by any third party.

Approved this 23RD day of MARCH, 2021



John A. Haila, Mayor
City of Ames, Iowa

3/23/2021

Date



Lisa Heddens, Chair
Story County Board of Supervisors

3-2-21

Date