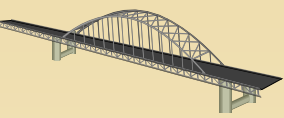


The Duties of the Iowa Assessor (ISAC New County Officers School)



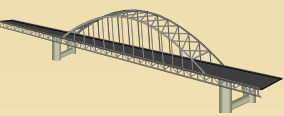
Wayne Schwickerath
Story County Assessor
January 19, 2017



Purpose of Presentation (Iowa Code Chapter 441) Assessment & Valuation of Property)

- **What are the Duties and Responsibilities of an Assessor?**
- **How does the assessor interact with County Supervisors?**
- **What is a Conference Board?**
- **What issues are affecting how the Assessor does their job?**
- **Importance of Building Bridges and Relationships**





Iowa Assessor's Position & Requirements (Chapter 441.1)

- Assessor position was created in 1948 (term of 6 years)
- Iowa law requires every county to have an assessor
- A City of greater than 10,000 in population may pass an ordinance to have their own assessor (optional)
- County Conference Board---(Mayors of each city, Board of Supervisors, one member of each school board district located in county)
- City Conference Board---(Mayor-City Council, Board of Supervisors, each school board located within the city boundaries)
- Duties of Conference Board---oversee the appointment of the assessor and budget requirements

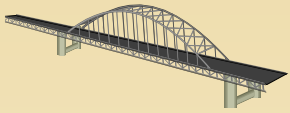




Iowa Assessor's Position & Requirements (continued)

- **Primary Duty**---assess or appraise all real estate located in the jurisdiction (includes residential, agricultural, commercial, (commercial dual class & multi-residential) & industrial properties) Utilities are assessed by Iowa Department of Revenue.
- Required to value all real estate every year. Required to revalue every two years in the odd numbered year is reassessment year)
- All classes are based upon market value (except agricultural class; which is assessed on it's productivity and net earning value)
- **Board of Review**---independent review board appointed by the conference board to hear Individual tax payer appeals (Meet in May) (Chapter 441.31) (Appeal to District Court or PAAB)
- **State Equalization orders**---are issued every 2 years in the odd numbered year to ensure that each class of property in each assessing jurisdiction is assessed at actual value as required by law. (95% to 105% median ratio—assessment/sales price)





Iowa Assessor's Appointment Requirements

- To be appointed---pass an examination administered by the Iowa Department of Revenue (exam covers appraisal theory & practice & Iowa's assessment laws)
- Appraisal theory---covers sales, cost and income approaches to market value
- Assessment law---covers valuation standards, statutory assessment procedures, tax credits & exemptions.
- Pass Exam---name will appear on an Iowa Department of Revenue Register of Candidates Eligible for Appointment as a City or County Assessor
- Name remains on list for period of 2 years; after 6 years of experience as an assessor your name is on register list forever





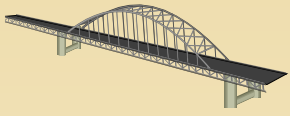
Functions of the Conference Board (Assessor Appointment Requirements) continued

- Regular certification---minimum two years of appraisal related experience
- Temporary certification---lacking two years of appraisal experience
- Temporary certification---needs eighteen month review and training by the Iowa Department of Revenue
- Reappointed---required to have a minimum of 150 hrs. Continuing education of which 90 hrs. has to be tested. (Courses required to be approved of Iowa Department of Revenue)



Membership of the County & City Conference Board

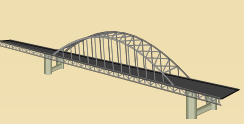
- **County Assessor Conference Board** (Iowa Code Chapter 441.2)
- **County Board of Supervisors (Supervisor is chairperson)**
- **Mayor from each city within county**
- **School board representative from each school district within the county provided that individual is a resident of the county.**
- **City Assessor Conference Board** (Iowa Code Chapter 441.2)
- **Members of City Council (Mayor is chairperson)**
- **County Board of Supervisors**
- **The entire board directors of each school district having property located within the city**
- **Assessor is clerk of each respective county or city conference board**



Voting Procedures of Conference Board

- Each of the three (3) units has one vote (total of 3 votes)
- Two (2) members must be present from a unit to have a quorum of that unit
- Two (2) units of the three (3) units must have a quorum to hold a meeting
- Majority of votes of members of each unit determines vote of that unit
- Two (2) units must agree for a vote to pass

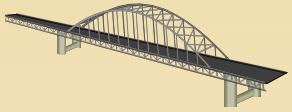




Functions of the Conference Board (Examining Board and Assessor Appointment)

- **Examining Board**---three person board (six year terms) representing each conference board unit (Iowa Code Chapter 441.3)
- **Must be a resident of jurisdiction**
- **Request within seven days a registered list of potential candidates from the Iowa Department of Revenue**
- **Advertise the vacant assessor position**
- **Interview potential candidates for assessor vacancy**
- **Make a report or recommendation to conference board within fifteen days of the interviews or their recommendation of findings**
- **Conference Board makes final selection of assessor**
- **Option: May request a local examination from IDR, if no appointment made**
- **Notify Iowa Director of Revenue within ten days of appointment**





Functions of the Conference Board (Board of Review)

- Tax payer may appeal their assessment to this board unit
- May be three or five members (six year terms & shall be staggered)

Board Membership: (Iowa Code Chapter 441.31)

- One licensed real estate broker or appraiser related occupation
- One registered architect or person in construction field
- One member must be a farmer (case of a county)
- Not more than two members shall be of same occupation
- Must be a resident of jurisdiction
- Decisions may be appealed to District Court or PAAB





Functions of the Conference Board (Budget Process---Iowa Code Chapter 441.16)

- January 1 of each year assessor is to prepare a budget for the operating expenses necessary to operate the office
- Separate Taxing Entity (Own tax/levy rate)

Regular Assessment Fund (Operating Expenses)

- Salaries (FICA & IPERS)
- Insurance-Benefits
- Board of Review Expenses
- Legal and Appraisal Services
- Office Supplies/Equipment
- Postage/Telephone/Publications
- Mileage/Car Repairs
- Appraisal & Administration Software & Hardware
- Continuing Education & Schools
- GIS and Aerial Photography





Functions of the Conference Board Budget Process (continued)

Regular Assessment Fund: (continued)

- Reappraisal projects
- Maintenance agreements
- Maximum levy tax rate of 67.5 cents per thousand
- May budget separately for FICA & IPERS if regular fund is maxed out

Emergency Fund:

- Petition State Appeal Board (Only if lack funds from Regular Assessment Fund)
- Maximum levy tax rate of 27 cents per thousand





Functions of the Conference Board Budget Process (continued)

Budget Timeline:

- Hold budget meeting after January 1 for initial budget approval
- Optional---preliminary meeting (Mini-board meeting)
- Publication of proposed budget in at least one newspaper
- Budget is to be adopted by March 15th
- Published between 10 and 20 days prior to public hearing date
- File adopted budget with county auditor
- File adopted budget with Department of Management
- Open meeting laws prevail (Iowa Code Chapter 21)

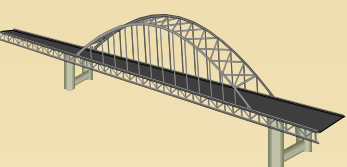




Issues Affecting the Assessor's Job

- **Budget Restraints**--- lack of adequate funding to perform duties of the assessor's office. Lack of valuation or growth in value.
- **Legislation**--- laws which are passed which are vague in meaning. Such as classification issues (what is ag, what is residential etc.) or what do the rules actually mean. Rollback issues on various classes creates inequities in taxes. Need more directives from the Iowa Department of Revenue on what do the rules or regulations actually mean) (2013---SF295 commercial legislation)
- **Public Opinion**--- how does the public perceive what the assessor actually does concerning the assessment of property in the county.
- **Public Relations**--- customer service may make or break your office operation. You may have the most accurate appraisals and valuations for your properties in your jurisdiction, but poor public relations will destroy your operation and create a negative opinion from the public. It's all about building bridges, relationships and creating a "Positive Balance" to have "Truth in Taxation".





In Summary, Review

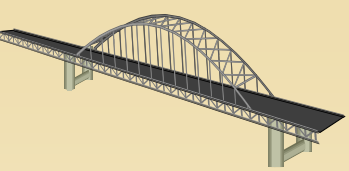
What are the Duties & Responsibilities of the Assessor

Primary duty--- Administer and implement assessment laws pertaining to the valuation of all residential, agricultural, commercial & dual class, industrial, & multi-residential property within your respective jurisdiction using accepted real property appraisal methods and laws. (Market value & Productivity value)

Supervise, direct and coordinate--- the operations of the Assessor's office and staff in accordance with state and local laws governing real property appraisal methods, assessments, classifications, exemptions and credits, sales ratio studies, budgeting and other related reports. (Conference Board, Board of Review & equalization orders & Department of Revenue)

Perform public relations--- activities explaining the technical aspects of the appraisal theory, process, laws and regulations concerning the assessment of real estate.

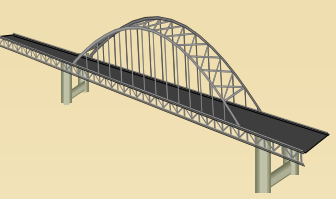




“Who Is Our Public”?

- **Tax Payer, Property Owner, Renter**
- **Assessor’s Staff//Other Assessors**
- **Conference Board & Board of Supervisors**
- **County or City Elected Officials//School Officials**
- **Department of Revenue & Finance**
- **Legislators**
- **Attorneys & Tax Reps**
- **Realtors & Appraisers, and Insurance Agents**
- **Community & Business leaders, Civic groups**
- **Local Media**





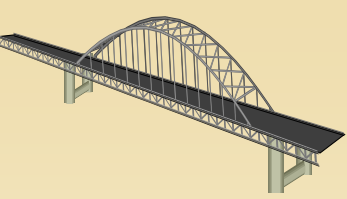
What is the “Definition of Public Relations”

“Public Relations is the management function that identifies, establishes and maintains mutually beneficial relationships between an organization and the various publics on whom its success or failure depends.” Public relations is the key to how the public perceives (the organization), its programs, and its services.

Definition by the “Institute of Public Relations”

“Public Relations practice is the planned and sustained effort to establish and maintain goodwill and mutual understanding between an organization and its publics’.”

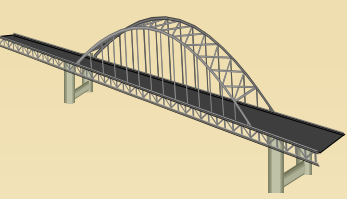




Understanding Public Relations

- **Public Relations affects almost everyone who has contact with other human beings. All of us, in one way or another, practice public relations daily.**
- **Every phone call**
- **Every letter written or received**
- **Every email or web feedback**
- **Every face to face encounter**
- **Every action//Your attitude**
- **Your words//Your reputation**

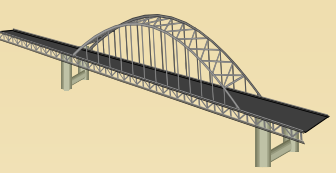




Three Basic Components of Public Relations

- **Public Relations is comprised of the interactions between an individual or an organization and the general public.**
- **The interaction can be with the entire public, or with a select group, or an individual.**
- **The interaction, planned or unexpected, has an impact on the image, success, or failure, and actions of the individual or organization that communicates to the public.**

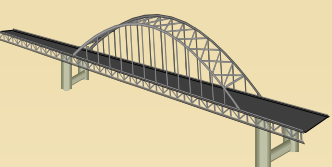




Objectives of a Public Relations Program

- **Communicate a message---why does the assessor raise our taxes and valuations? (School-County-City)**
- **Improve and create an image---are we honest and trustworthy**
- **Build awareness---make sure we have a presence**
- **Persuade the Public you are acting in their best interest**
- **Bolster one's identity among your constituents and the public**

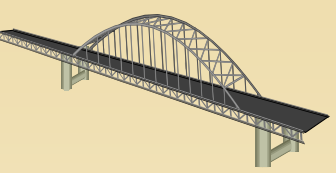




Truth in Taxation

- **Accountability to the taxpayer---in form of public hearings & notices**
- **Rollbacks & Property Tax Limitations**
- **Property Tax Credits**
- **Assessment, budgeting & Implementation**
- **Notifications of assessments---directly to property owner**
- **Right to be aware of valuation procedures**
- **Right to Appeal assessments**
- **All areas of government are affected by “Truth in Taxation”**

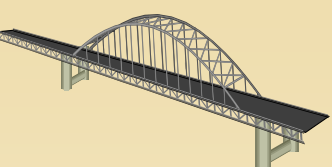




Public Relation Tools & Techniques

- **Crisis management**---a coordinated effort to handle the effects of unfavorable publicity or of an unfavorable event.
(revaluations/equalization orders)
- News papers---Local or statewide
- News letters---County newsletter
- Radio---Local or statewide
- Television---Local or statewide
- Speaking Engagements---Bar association/civic groups/Farm Bureau
- Internet & World Wide Web---County web site & GIS web site

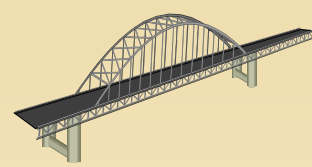
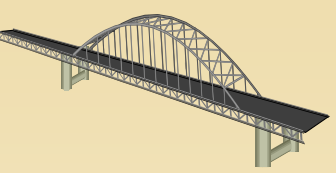




Methods of Data Availability To the Public

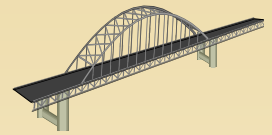
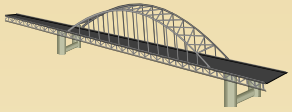
- **Story County Assessor's office is a paperless operation----majority of reports are on demand. All credits/exemptions, DOV's are scanned.**
- **Telephone Support---answer courteous & be supportive in response**
- **Counter traffic----staff helps answer questions; explain assessments**
- **Public Monitor---CAMA data, Property Record Card, GIS , maps & photography available, and print capability**
- **Web Site--- Available 24/7 (CAMA data, Property Record Card, GIS/Maps, Aerial photography available (no charge for data)**
- **Email/FAX Support---send reports & data (costs associated)**





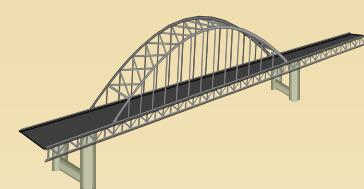
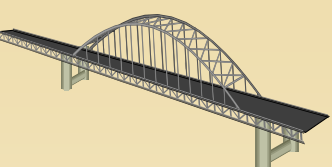
Story County Assessor's Office Staff (Relationships)





Story County Board of Supervisors (Relationships)

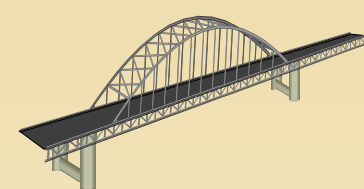
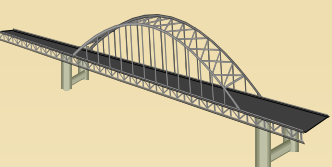




Summary

- **One of the hardest things about handling public relations for any organization, is judging the results. The people you work for usually do not understand what you do. This includes the various government agencies & the taxpayer.**
- **Need to build bridges & enhance your relationships with the various segments of your government counter-parts and the public.**
- **Provide the public with accurate information and service in a prompt and courteous manner. Need open lines of communication.**
- **Operate your office in such a manner that all methods and procedures are open to scrutiny and understood by the public. Convey you have integrity.**
- **Need communication & cooperation between agencies & individuals**





Summary (continued)

- **Compromise when appropriate. Show you have an open mind.**
- **Use resources effectively & be efficient in daily operation.**
- **A successful PR program is measured by PR.**
- **Public Relations is measured by Public Response.**
- **End result will be creditability & integrity with the operation of your office.**



Building Bridges & Relationships Creates a “Positive Balance” For Truth in Taxation

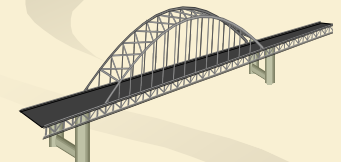
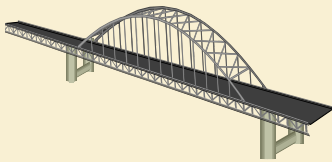
Legislators

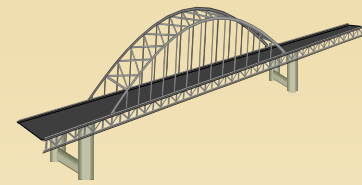
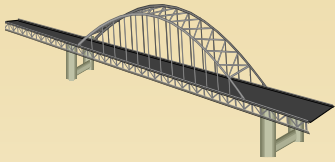


Department of Revenue



Story County Supervisors





Thank-you for your time and consideration.

Questions

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515-382-7321
wschwickerath@storycountyiowa.gov**

