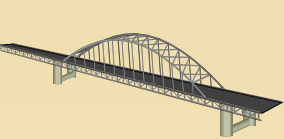


The Duties of the Iowa Assessor (ISAC New County Officers School)



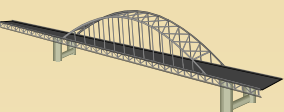
**Wayne Schwickerath
Story County Assessor
January 19, 2023**



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

- **What are the Duties and Responsibilities of an Assessor?**
- **What is a conference Board?**
- **How does the assessor interact with County Supervisors?**
- **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 is an appointed position 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**
- **Effective July 1, 2022; Iowa law changed to allow two or more counties to enter into a 28E agreement to share the services of an assessor and/or staff (Assessor shortage)**

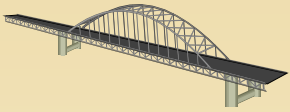




Iowa Assessor's Position & Requirements

- **Primary Duty**---assess or appraise all real estate located in the jurisdiction (includes residential; R3+: prior multi-residential), agricultural, commercial, & 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 its productivity and net earning value)
- **Board of Review**---independent review board appointed by the conference board to hear Individual taxpayer 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)

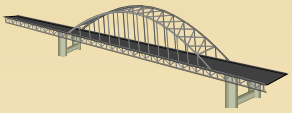




Iowa Assessor's Appointment Requirements

- **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 the Iowa Department Revenue register list indefinitely

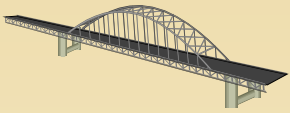




Functions of the Conference Board (Assessor Appointment Requirements) continued

- **Regular certification---**minimum two years of appraisal related experience
- **Temporary certification---**lacking two years of appraisal experience
- **Provisional appointment---**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)
- **Exam taken at Community Colleges throughout the State of Iowa**
- **Or exam taken with Proctor Free which is an online service which is proctored with a camera**



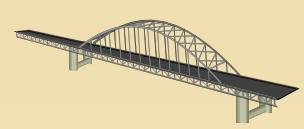


Functions of the Conference Board

(Preliminary Education Requirements Prior to Test)

- **Prior to 2017 any individual could take the assessor or deputy exam**
- **2017---HF 478 required Iowa Director of Revenue to prescribe by rule preliminary educational requirements before an individual is qualified to take the assessor or deputy exam.**
- **2018---ARC 3725C (Administrative Rule Change) Assessor/deputy exam now has prerequisite educational requirements**
- **Rule identified the Preliminary appraisal related tested courses to be taken before an individual is qualified to take the assessor or deputy exam**
- **The required courses Must have been taken and exam passed in the past 5 years to be eligible to take assessor or deputy exam**



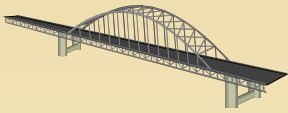


Functions of the Conference Board

(3-Preliminary Educational Options Prior to Exam)

- 1. Institute of Iowa Certified Assessors---Iowa Assessment & Taxation Review Course (18.5 hrs.) (Working knowledge of IAAO 101, 102, and Iowa Laws Course is strongly suggested)**
- 2. Iowa Department of Revenue---Iowa laws Course (7.5 hrs.) and A, B, or C Must have been taken in past 5 years**
 - A. International Association of Assessing Officers—(IAAO) Either Course 101(Fundamentals of Real Property Appraisal or Course 300 (Fundamentals of Mass Appraisal) (Each are a 30 hr. course)**
 - B. Appraisal Institute---Basic Appraisal Principles and Basic Appraisal Procedures (Each are a 30 hr. course)**
 - C. American Society of Farm Managers & Rural Appraisers---Basic Appraisal Principles and Basic Appraisal Procedures (Each are a 30 hr. course)**





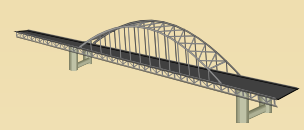
Functions of the Conference Board

(3-Preliminary Educational Options (continued)

3. Current Appraisal Designations (Taken within the past 5 years)

- A. ICA-Institute of Iowa Certified Assessors sponsored and Iowa Department of Revenue Iowa Laws course or Iowa Assessment & Taxation Review
- B. CAE-International Association of Assessing Officers sponsored and Iowa Department of Revenue Iowa Laws course or Iowa Assessment & Taxation Review
- C. RES-International Association of Assessing Officers sponsored and Iowa Department of Revenue Iowa Laws course or Iowa Assessment & Taxation Review)
- D. MAI-Appraisal Institute sponsored and Iowa Department of Revenue Iowa Laws course or Iowa Assessment & Taxation Review)





Functions of the Conference Board

(3-Preliminary Educational Options (continued)

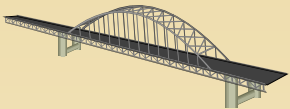
3. Current Appraisal Designations (Taken within the past 5 years)

- E. Accredited Rural Appraiser-American Society of Farm Managers & Rural Appraisers sponsored and Iowa Department of Revenue Iowa Laws course or Iowa Assessment & Taxation Review



Membership of the County/City Conference Board

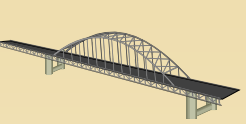
- **County Assessor Conference Board** (Iowa Code Chapter 441.2)
- **County Board of Supervisors** (Supervisor is chairperson)
- **Mayor from each city within county**
- **School Board representative from each school district within the county provided that individual is a resident of the county.**
- **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



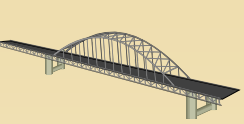


Functions of the Conference Board

(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 of the occurrence of a vacancy, a 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 a recommendation to conference board within fifteen days of the interviews or their recommendation of findings**
- **Conference Board shall meet within seven days of the Examining Board report to select an assessor**
- **Conference Board makes final selection of assessor**
- **Notify Iowa Director of Revenue within ten days of appointment.**



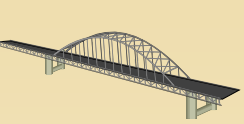


HF 2641

(Administrative Rule 5182C)

- **2020 HF 2641 legislation---**covers three (3) major changes concerning the assessor and the assessment process
- **701-7.37(441)---**Appointment of the assessor by the conference board must be approved by the Iowa Director of Revenue
- **701-71.27(441)---**Assessor/deputy and shall not assess their own property and immediate family if located within their own jurisdiction
- **701-71.28(441)---**Employment of Special Counsel by conference board regarding assessment appeals
- **Iowa Director of Revenue will prescribe by rule to implement the above three (3) changes by HF 2641**





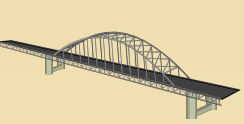
HF 2641

(Administrative Rule 5182C)

701-7.37 (441)

- **Appointment and reappointment of the assessor by the conference board must be approved by the Iowa Director of Revenue**
- **Conference Board reappointment can't be made earlier than 180 days from the expiration date of the current term of the assessor**
- **Need to notify Iowa Director of Revenue of said appointment**
- **Need statement from Conference Board if any charges or evidence of misconduct, nonfeasance, malfeasance, misfeasance against the appointee. If so, a summary needs to list the charges and action taken**
- **Iowa Director of Revenue will do a background check on appointee**
- **Conference Board will be notified within 30 days of original notification if the appointee is approved by the Iowa Director of Revenue**
- **If appointee denied, conference board has to start search over for new assessor. Appointee may appeal denial within 30 days to Iowa Director of Revenue**





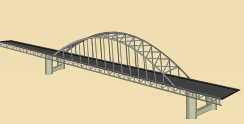
HF 2641

(Administrative Rule 5182C)

701-71.27 (441)

- **Assess Own Property** Iowa Code 441.17(2)
- **Assessor or deputy assessor shall not personally assess a property if they own the property, or their immediate family has a financial interest in the property, or has a financial interest in the entity that owns the property.**
- **Immediate family---**includes spouse, children, or parents of the assessor or deputy including adoptive relationships
- **Financial interest---**includes but is not limited to the holding of legal title to real property or any other ownership interest in an entity that holds legal title to the property. Not deemed a “financial interest” when a person’s ownership interest is less than 10 percent.
- **Personally assess---**means engaging in the listing, valuation, and classification of real property





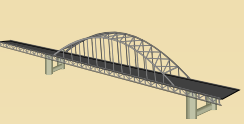
HF 2641

(Administrative Rule 5182C)

701-71.27 (441)

- **January 1 certification report**--each year the assessor or deputy shall certify to the Iowa Director of Revenue that they didn't personally assess property owned by them in the previous assessment year.
- **Board of Review report**---if the assessor/deputy files an assessment appeal to the local board of review, the board of review shall report to the Iowa Director of Revenue the results of the appeal within 15 days following the adjournment of any regular or special session of the board of review.





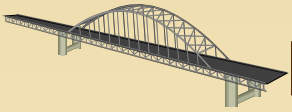
HF 2641

(Administrative Rule 5182C)

701-71.28 (441)

- **Employment of Special Counsel** by conference board regarding assessment appeals
- **(Prior law) Assessment appeals**---legal representation typically is by either the County Attorney's office or the City Attorney's office. Conference boards could allow employment of special counsel as the case may be to assist the county or city attorney departments
- **(New law) Special Counsel**---as of December 23, 2020; the county or city attorney must give approval to the conference board before special counsel may be employed plus notify Iowa Director of Revenue
- **Employment of special counsel**---written report listing any matters being litigated, justification for the hiring of special counsel, special counsel's name and hourly rate; within ten days of hiring
- **Annual report**---starting January 1, 2021, assessor must file an annual report listing all matters litigated by special counsel in the previous 12-month period and the cost of said litigation for each case





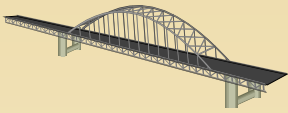
Functions of the Conference Board (Board of Review)

- Taxpayer 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



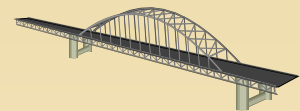


Functions of the Conference Board

(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 or levy rate)**
- **Assessor is an employee of the Conference Board, not the county or city. County supervisors are 1/3 of the conference board**
- **The conference board approves a budget for the assessor. All individual expenses are approved by the assessor for payment by the county auditor.**
- **Law states that unless the expenses are illegal, individual expenses are not subject to review, approval or denial by the board of supervisors. (Attorney General opinions address topic)**
- **Assessor can't exceed approved budget by conference board**
- **All the expenses are subject to audit when the county/city has their annual audit conducted each year**





Functions of the Conference Board Budget Process (continued)

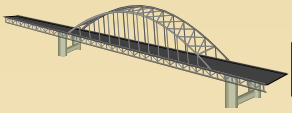
Regular Assessment Fund (Operating Expenses)

- **Salaries (FICA/IPERS) Insurance benefits**
- **Board of Review/Legal & Appraisal services**
- **Office Supplies/Equipment**
- **Postage/Telephone/Publications**
- **Mileage/Car**
- **Appraisal & Administration Software & Hardware**
- **Continuing Education & Training**
- **GIS and Aerial Photography**
- **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**



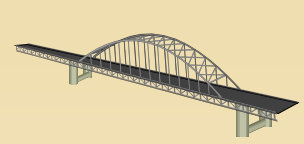


Functions of the Conference Board Budget Process (continued)

Budget Timeline:

- Hold budget meeting after January 1 for initial budget approval
- 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)

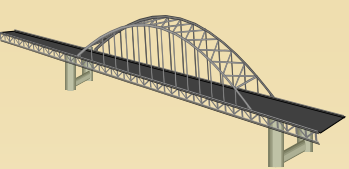




Issues Affecting the Assessor's Job

- **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. 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

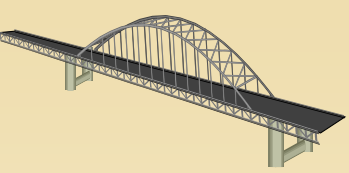
What are the Duties & Responsibilities of the Assessor

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.

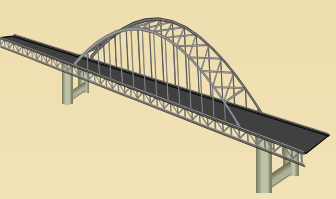




"Who Is Our Public"?

- **Taxpayer, 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**





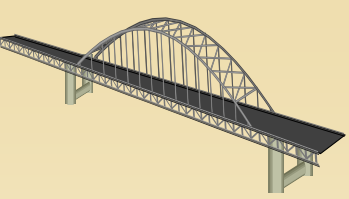
What is the “Definition of Public Relations”

“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’.”

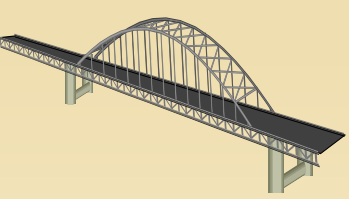




Understanding Public Relations

- **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**

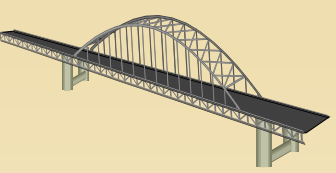




Three Basic Components of Public Relations

- **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.

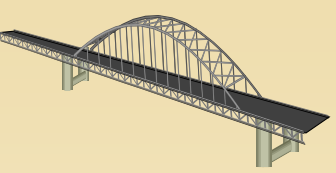




Objectives of a Public Relations Program

- **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**

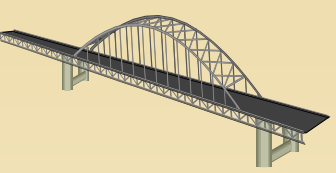




Truth in Taxation

- **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"**

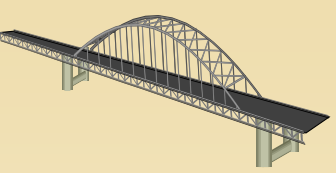




Public Relation Tools & Techniques

- **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
- **Newsletters**---County or City 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

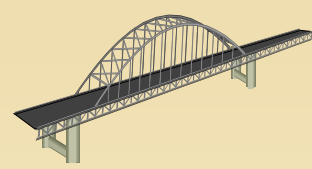
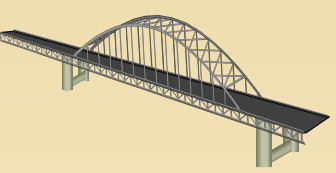




Methods of Data Availability To the Public

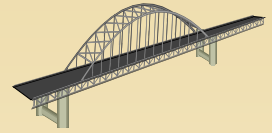
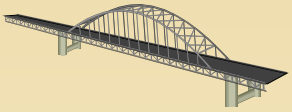
- **Story County Assessor's office is a paperless operation----majority of reports are on demand. All credits/exemptions, DOV's are scanned.**
- **Telephone Support---answer courteous & be supportive in response**
- **Counter traffic----staff helps answer questions; explain assessments**
- **Public Monitor---CAMA 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)**





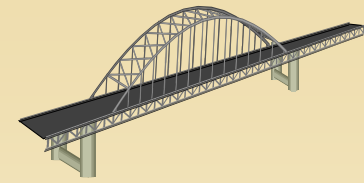
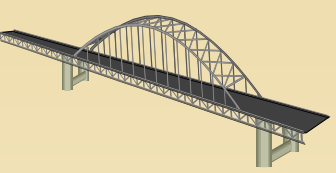
Story County Assessor's Office Staff (Relationships)





Story County Board of Supervisors (Relationships)

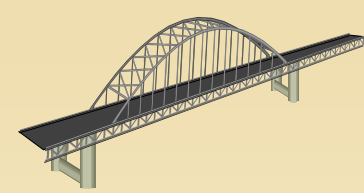
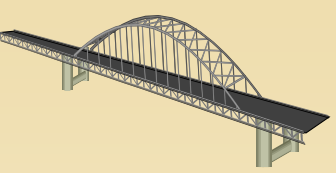




Summary

- **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

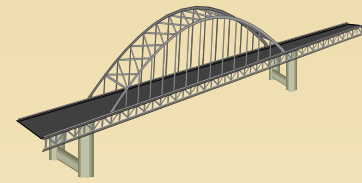
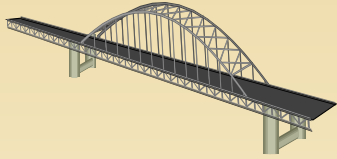


Department of Revenue



**Story County
Supervisors**





Thank-you for your time and consideration.

Questions

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