

**Minutes of May 1, 2024**  
**Cedar County Board of Review**

The Cedar County Board of Review was called to order on May 1, 2024, at 9:00 a.m. for organizational purposes and to commence the regular session of the Board, in the Assessor's Office at the Cedar County Courthouse.

Present were Board members Doug Hoffman, Mary Paustian, William Moomey and Dan Roberts. Also present were Joleen Carpenter, Clerk and Cari Dauber, Cedar County Assessor. Sheila Budelier was absent.

Moved by Paustian seconded by Hoffman to appoint William Moomey to be chair.

Ayes: All Absent: Budelier

The board reviewed the Rules and Procedures. Discussion was held.

Moved by Hoffman seconded by Roberts to approve and adopt the following 2024 Rules of Procedure:

*Petition of assessments are to be filed within the dates prescribed by law as stated on the Assessment Roll.*

*Petition to the Board of Review must be signed by the individual making the protest or their duly authorized agent and submitted to the Board of Review between April 2<sup>nd</sup> and April 30<sup>th</sup> of the year of the assessment. If that date falls on a Saturday or Sunday, the Petition shall be considered to have been timely filed if submitted on or before the following Monday or if postmarked on or before the following Monday.*

*A request for an oral hearing will be granted if the request is included as part of the written protest. The property owner will be notified of the time to appear before the Board of Review. Supporting documents from the petitioner must be received no later than three (3) business days prior to the scheduled hearing.*

*The Board of Review requests that any appraisal for refinancing purposes must be accompanied by a letter from the appraiser, stating that the valuation is valid for ad valorem purposes. The Board of Review will only consider the appraisal as a guidance in their decision.*

*Oral hearings are in person and shall be for no more than ten (10) minutes and a maximum of thirty (30) minutes will be allowed for multiple parcel petitions unless an extension is granted by the full board. The hearing is limited to discussion of matters pertaining to the assessment.*

*All decisions by the board will be deferred until after the oral hearing so the board can discuss and seek equalization by the majority vote of members present.*

*Official notice of the board's decision will be mailed to each petitioner.*

*Protests must be confined to one or more of the five (5) grounds specified in Chapter 441.37, Code of Iowa, as shown on the official protest form.*

*Per accepted assessment industry standard as set forth in the Iowa Code, the Board of Review will adhere to the five (5) percent tolerance either way of market for assessed valuation.*

*Board of Review members must remove themselves from the petitions hearing due to conflicts of interests. (Relative of the petitioner, interest in the business of the petitioner, etc.)*

*The Board of Review hereby authorizes the Assessor and the County Attorney to act on behalf of the Board during or after the close of session regarding any appeal from the Boards' decision, including but not limited, the retaining of counsel, the responding to discovery, the settling of said appeals, and the supervision of such litigation.*

*The Board of Review reserves the right to inspect all property that is appealed to the Board if they feel that it is necessary. The Assessor or designee may be asked to make the inspection.*

Ayes: All  
Absent: Budelier

Assessor Dauber presented the following parcels and explained that these are incorrectly assessed. Currently they are assessed as residential home and should be assessed as a zero-lot home.

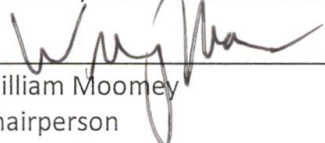
Moved by Hoffman seconded by Roberts to approve the following office adjustments:

0500-13-08-152-005-0	Jeffrey & Heidi Barkhoff	401	S 2nd St, WB	00015	\$270,050.00	\$313,670.00	-\$43,620.00
0500-13-08-152-010-0	Jacob Giese	403	S 2nd St, WB	00016	\$266,080.00	\$309,700.00	-\$43,620.00
0500-13-06-354-025-0	Clarence & Ann Williams	426	Dawson Dr	00019	\$300,370.00	\$347,080.00	-\$46,710.00
0500-13-06-354-047-0	Harry & Patricia Hott	424	Dawson Dr	00020	\$300,370.00	\$347,080.00	-\$46,710.00
0500-13-06-353-017-0	Jeanette Finnegan	314	Dawson Dr	00021	\$284,910.00	\$328,900.00	-\$43,990.00
0500-13-06-353-033-0	Vincent Newton	312	Dawson Dr	00022	\$284,910.00	\$328,900.00	-\$43,990.00
0500-13-06-353-018-0	Christine Countryman	310	Dawson Dr	00023	\$295,510.00	\$341,370.00	-\$45,860.00
0500-13-06-353-032-0	Julia Diemer	308	Dawson Dr	00024	\$295,760.00	\$341,670.00	-\$45,910.00

Ayes: All  
Absent: Budelier

Discussion was held regarding dates for oral hearings. Moved by Paustian and seconded by Hoffman to convene on May 16<sup>th</sup> and May 17<sup>th</sup> from 9:00 a.m. to 2:00 p.m. and on May 22<sup>nd</sup> from 9:00 a.m. until completed.

Motion by Hoffman seconded by Paustian to adjourn until May 16th at 9:00 a.m.

  
William Moomey  
Chairperson

  
Joleen Carpenter  
Clerk