

CONFERENCE BOARD MINUTES

03/05/2026

The Cedar County Conference Board met on Thursday, March 5, 2026, at 6:00 p.m. in the Assessor's Office located on the main floor of the Cedar County Courthouse. Chairman Bell called the meeting to order at 6:00 p.m. Roll call was taken, and a quorum was present. Those present were:

Supervisors: Jon Bell, Jeff Kaufmann and Brad Gaul

Mayors: Tammi Goerdt (Tipton), Thomas Daufeldt (Durant) and Todd Sawyer (Stanwood)

Board of Education: Jeric Armstrong (North Cedar)

Others: Assessor Dauber

Chairman Bell asked if there were any public comments. No public response.

Moved by Goerdt seconded by Kaufmann to approve the minutes from October 1, 2025.

Ayes: All

Moved by Gaul seconded by Armstrong to reappoint Dan Roberts to the Board of Review with the term ending December 31, 2031.

Ayes: All

Assessor Dauber presented the FY26/27 budget to the members. Dauber reviewed the proposed budget for the members with no increase in wages and no increase within the line items except for the Appraisal Services line item. Dauber explained that the Urban Commercial Industrial Revaluation project will be starting next year with the first payment of \$100,000 due in next fiscal year budget. The proposed levy rate is \$.40417, an increase of 6 cents from the prior year, is needed to be able to fund the revaluation project with Vanguard. Dauber reviewed the Reserve Fund Summary worksheet with projections of the monies needed to allocate for future projects. Dauber presented the quote from last year regarding the 2039 county wide revaluation project with Vanguard and the estimate was \$2.2 million. Dauber explored another option with Vanguard which would entail review only, meaning the listers would not be door knocking on residential properties. The cost of the project would only be \$1.2 million. She explained Steph and I are out with the public and she wants to be seen by the public not Vanguard. Therefore, to keep the cost to the taxpayers down she presented the decrease from the prior year of \$250,000 to be allocated to future projects to \$150,000. Dauber future is for the office to be able to undertake even more in the future with the possibility of a lower cost of the \$1.2 million for a future project. Dauber asked the conference board thoughts and concern. Dauber explained she was too aggressive in the past by reducing the levy therefore the 6-cent increase in the levy is needed. Dauber believes for the future 40 cents levy is where we need to be. Kaufmann asked what the levy would be if this other option was not presented. Dauber replied 18 cents, which she could not justify. Bell asked if the budget entails the 1.2 million future project and Dauber stated yes. Overall, the levy has a net decrease of 27 cents from FY2023-2024.

Moved by Kaufmann was seconded by Sawyer to set the public hearing for the proposed budget on March 24, 2026, at 8:00 a.m. in the Assessor's Office.

Ayes: All

Assessor Dauber provided an update on the office. Stephanie Wiese has completed the required classes and has successfully passed the Deputy Assessor test. She is doing fieldwork and will be attending the residential class that the Department of Revenue will be providing. The project of updating the plot plan sketches of the ag buildings and comparing the 2019 to the 2023 aerial flights for differences on parcels

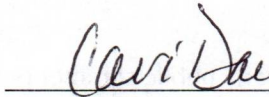
have been completed. Dauber informed the board last year there were eight PAAB cases filed, six residential and two commercials. Five of the residential PAAB cases have been ruled with no change in value, with the last one still pending for the ruling. The two commercial appeals are Farm Bureau and Moore Storage. I was just notified that the appeal for Farm Bureau will be held in April. The other appeal with Moore Storage has been ruled by PAAB that due to no improvements were made to the storage containers there is no value for those. The projects for this year will compare 2023 vs 2026 aerial flights and updated parcels as needed. Dauber's goal is to assess all new residential construction including the City of West Branch. As she needed assistance from Vanguard last year due to the approximate 80 new homes in West Branch.

Motion by Kaufmann seconded by Sawyer to adjourn the meeting at 6:30 p.m.

Ayes: All



Jon Bell, Chairman



Cari Dauber, Assessor