

**Minutes of May 1, 2026  
Cedar County Board of Review**

The Cedar County Board of Review was called to order on May 1, 2026, 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, Dan Roberts and Sheila Budelier. Also present was Cari Dauber, County Assessor. William Moomey was absent.

Moved by Hoffman seconded by Paustian to appoint Budelier to be chair.

Ayes: All

Absent: Moomey

The board reviewed the Rules and Procedures. Assessor Dauber consulted with the county contracted human resource attorney, Ahlers & Cooney regarding the legality of requiring all oral hearings will be in person. Maria Brownell stated, "In 2024, the legislature amended the open meetings law to require governmental bodies to facilitate alternative remote attendance options for members of the governmental body at official public meetings, even if none of the members have requested or anticipate needing it." Discussion was held.

Moved by Hoffman seconded by Paustian to approve and adopt the following 2026 Rules of Procedure:

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

*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. Petitions may be e-mailed but must be received by 4:30 p.m. on April 30<sup>th</sup>.*

*A request for an oral hearing will be granted if the request is included as part of the written protest. The owner of the property 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 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. Alternative remote attendance options are available upon request.*

*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. Board members will not share or discuss decisions with the petitioner or public. No copying or photographing of decisions before petitioners receive their notice.*

Official notice of the board's decision will be mailed to each petitioner, unless an email address has been provided on the petition.

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 interest. (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 appealing to the Board if they feel that it is necessary. The Assessor or designee may be asked to make the inspection.

Adopted May 1, 2026

Ayes: All

Absent: Moomey

Assessor Dauber informed the board members that Joleen Carpenter has resigned from the secretary position. Dauber mentioned to the board that Marilyn Carney would be willing to do this position.

Moved by Hoffman seconded by Roberts to approve hiring Marilyn Carney as the secretary.

Ayes: All

Absent: Moomey

Assessor Dauber presented the following parcels and explained that these values need changed due to previous PAAB case, double assessment on dwelling and use of land.

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

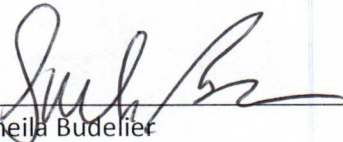
IN OFFICE CORRECTIONS							
Parcel Number	Name	House	Address	Final Value	Cama/Vision	Difference	
0480-11-06-351-002-0	O'Rourke Motors	101	Alexander Dr	\$870,590.00	\$883,680.00	-\$13,090.00	
0420-08-02-179-001-0	Conrad, Jason	2240	Hwy 30	\$63,640.00	\$104,380.00	-\$40,740.00	
0480-10-01-400-022-0	Quest 8	43	Spruce	\$552,500.00	\$878,420.00	-\$325,920.00	
0440-01-13-458-005-1	Mechanicsville Cablevision	107	N John	\$0.00	\$6,700.00	-\$6,700.00	
0150-09-08-101-010-0	Waters, Glen	108	Edgewood Dr	\$59,900.00	\$313,310.00	-\$253,410.00	
0150-09-08-101-001-0	Waters, Lyle	101	Edgewood Dr	\$3,270.00	\$83,000.00	-\$79,730.00	
0150-09-08-101-003-0	Waters, Lyle	109	Edgewood Dr	\$29,610.00	\$205,530.00	-\$175,920.00	
0150-09-08-101-002-0	Waters, Glen	105	Edgewood Dr	\$2,900.00	\$82,520.00	-\$79,620.00	
0170-14-03-300-003-0	Kennedy, Marcia	899	290th	\$324,970.00	\$444,200.00	-\$119,230.00	
0480-11-06-105-005-0	City Of Tipton	302	W 5th St	\$0.00	\$111,500.00	-\$111,500.00	

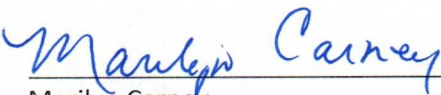
Ayes: All

Absent: Moomey

Discussion was held regarding dates for oral hearings. The consensus of the board was to conduct the hearings on May 20<sup>th</sup> starting at 9:30 a.m.

Motion by Hoffman seconded by Paustian to adjourn at 9:45 a.m. to adjourn until May 20<sup>th</sup> at 9:00 a.m.

  
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Sheila Budelier  
Chairperson

  
\_\_\_\_\_  
Marilyn Carney  
Clerk