

**Minutes of May 1, 2025
Cedar County Board of Review**

The Cedar County Board of Review was called to order on May 1, 2025, 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 and Sheila Budelier. Also present were Joleen Carpenter, Clerk, Stephanie Wiese, Assistant Assessor and Cari Dauber, County Assessor. William Moomey and Dan Roberts was absent.

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

Ayes: All Absent: Moomey and Roberts

The board reviewed the Rules and Procedures. Discussion was held. Assessor Dauber suggested to the board to add the language for petitions can be emailed and the deadline to receive via email would be 4:30 p.m., as that is when the Post Office closes. The board also said that all oral hearings will be in person, no phone hearings allowed. Paustian was not sure if that is legal. Dauber stated she will investigate and inform the board of her findings. This potential change will wait until next year to be discussed and approved.

Moved by Hoffman seconded by Paustian to approve and adopt the following 2025 Rules of Procedure:

Petition of assessments are to be filed within the dates prescribed by law as stated on 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 2nd and April 30th 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 emailed but must be received by 4:30 p.m. on April 30th.

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. Board members will not share or discuss decisions to 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 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: Moomey and Roberts

Assessor Dauber presented the following parcels and explained that these are incorrectly assessed. Wick should be classed as agricultural. Yassin, Koplin, and Mullin were assessed twice for the pond. Shumacher was assessed twice for the lean-to, and Plastic Products value was adjusted to the 2024 revised value due to an appeal.

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

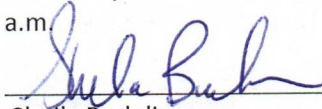
OFFICE CORRECTIONS - APPROVED BY BOR							
Parcel Number	Name	House	Address	Petition #	Petition/Final Value	Cama Value	Differences
0310-13-05-400-013-0	WICK MARGARET		290TH STREET		\$ 260.00	\$ 1,800.00	\$ (1,540.00)
0360-15-14-351-009-0	YASSIN JENNIFER	1646	POND VIEW DR		\$ -	\$ 33,900.00	\$ (33,900.00)
0360-15-14-401-009-1	KOPLIN DANA	2089	LINDA LN		\$ -	\$ 16,650.00	\$ (16,650.00)
0360-15-14-401-001-0	MULLIN ANNA	2082	LINDA LN		\$ -	\$ 19,050.00	\$ (19,050.00)
0480-11-06-160-001-0	SHUMACHER	200	W 1ST STREET		\$ 557,600.00	\$ 618,070.00	\$ (60,470.00)
0500-13-08-326-002-0	PLASTIC PRODUCTS	228	TIDEWATER DR		\$ 2,850,000.00	\$ 3,107,940.00	\$ (257,940.00)

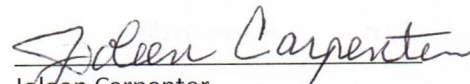
Ayes: All

Absent: Moomey and Roberts

Discussion was held regarding dates for oral hearings. The consensus of the board was to conduct the hearings on May 12th, May 14th, May 19th and May 21st if needed from 9:00 a.m. until 12:15 p.m. Carpenter will rely on the dates for the other members for their consent.

Motion by Hoffman seconded by Paustian to adjourn at 10:15 a.m. to adjourn until May 12th at 9:00 a.m.


Sheila Budelier
Chairperson


Joelen Carpenter
Clerk