
Harrison County Assessor

111 N. 2nd Ave. Logan, IA 51546

Harrison County Conference Board
January 25, 2019 Minutes

The Harrison County Conference Board met at the Logan Community Center at 7:00 a.m. on January 25, 2019. Meeting Agenda was noted for Annual Budget Review. Meeting notice was posted January 11th, 2019 at the Assessor's office & the Harrison County Courthouse, on January 15th, 2019 at the Logan Community Center, and on January 23rd, 2019 upon the Harrison County Website.

Chairman, Walter Utman, called the meeting to order at 7:11 a.m.

Those in attendance were:

Supervisors: John Straight, Walter Utman, Tony Smith

School Board Representatives: Dan Cohrs, LoMa School

Mayors: Jason Knickman, Dunlap; David Weigelt, Magnolia; Lori Cohrs, Logan Mayor Pro-Tem

Assessor/Clerk: Brenda Loftus

Others in Attendance: Susan Bonham, Auditor; Joanna Barnard, Chief Deputy Assessor; Leigh Meeker, Assessor Clerk/Appraiser

Moved by Smith, seconded by Knickman, to approve the agenda as written.

Motion carried. Unanimous vote.

Moved by Weigelt, seconded by Lori Cohrs, to approve the minutes from August 30, 2018 as written.

Motion carried. Unanimous vote.

Iowa Open Meetings / Open Records Handbooks and Conference Board Guidelines were made available to the members for review in printed form. Electronic copies were provided to all members as part of their emailed packet before the meeting.

A concern was presented by Utman on the quorum requirements of the Board. The required quorum minimum would be 2 members from two of the voting units. Present at the time were 3 Supervisors, 1 School Board Member, and 3 Mayors. With quorum confirmed the meeting continued.

An office report was presented by Brenda Loftus, Assessor. The Board was updated on continuing education requirements that now must be fulfilled, program updates and maintenance, and projects completed and in progress.

Weigelt expressed a concern with the additional electronic applications/correspondence not being accessible to all members of the public. The Assessor and Deputy Assessor reassured him that in-office and mailed correspondence will be continued for those who do not have access to internet-based services.

Mayor Brian Rife joined the Conference Board session at approximately 7:45 am.

Loftus continued with the Reappraisal Project Update/Review. The Board was updated on the groundwork stats of the project.

Noted were:

- Collection started in June of 2017 and ended in December of 2018.
- 11,186 parcels were visited and included in the scope of the project.
- Entry rates: 80%+ allowed entry, 16% estimated (vacant or unable to contact), and only 4% refusal of entry.
- 20 Vanguard employees were actively working on the Harrison County Project.
- All parcels were reviewed for classification/exemption compliance (as per Iowa Code).

A press release has been posted to the Harrison County Website with information about the project. A copy was provided to those in attendance to share with their respective boards and individuals in their jurisdictions.

Implementation of the new values will be for the assessment year 2019. (Taxes payable Fall 2020/Spring 2021)

It was brought to the Board's attention the section of the report regarding value changes resulting from the project.

- The percentage in increase/decrease from the previous year's assessment will vary per property.
- All values were established according to assessment appraisal guidelines and the Code of Iowa.
- Value differences between properties are reflective of differences in physical characteristics, age, depreciation, topography, area economics, and current market trends of like-type properties.

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Assessment notices are projected to be mailed mid to late February. Each property owner will have the opportunity to schedule an informal hearing with a Vanguard representative to discuss any discrepancies in regard to their new valuation. This is currently projected for the first two weeks of April. Property owners will also be able to file formal petitions to the Board of Review by April 30th if necessary.

Auditor Bonham asked if updated value estimates were available. No estimates of value were given at the time of the meeting. Ag productivity factors have not been received from the Iowa Department of Revenue. It is anticipated that these will be received in February and the agricultural values will be established at that time. 2018 sales are still being received and have not yet all been processed. Those sales must be reviewed and considered before final totals will be established. Final numbers will potentially be available at the Board meeting later in February.

Discussion ensued about the effects of the new assessments upon levy rates.

Auditor Bonham asked what will be on the assessment notices. Assessment notices will be in the same format as previous years. The only addition will be the notice of scheduling options for the public hearings as necessary. There will also be an opportunity for property owners to subscribe to eNotices with this mailing. Any taxpayer that signs up for eNotices will receive future notices in that format. Email addresses will be maintained by the taxpayer. The portal will hold a history of the notices on their property.

Dan Cohrs questioned what the future plan would be to keep the valuations up to date. The maintenance will be up to the current Assessor and staff. The first year after revaluation will be a year of establishing routines, best processes, and formatting timelines to complete all tasks. Use of the completed data will streamline the process for review. All assessment data and reports will be maintained in the CAMA system providing for a more complete and effective analysis.

Updated counts and cost were provided to the Board for the final portion of the revaluation project. Additional costs were due to unpopulated items at the onset of the project. The main area of change were unpopulated ag buildings.

Assessor vehicle usage was the next agenda item addressed. This was an item tabled from the August meeting. Loftus stated that all written records in the Assessor's office had been reviewed and no previous policy had been documented. The Assessor requested guidance from the Board on the desired direction to proceed. If a policy is desired, criteria should be determined.

Smith commented that the policy should state: for official use only.

Bonham stated that the rules were made for the previous assessor. The conference board agreed to purchase him a car, but the car could not be taken home.

Loftus confirmed that the car is not being taken home for personal use. Nor does she have any intentions to do so.

Lori Cohrs reminded the Board that the previous Assessor resided just outside of Logan. It was not out of his way to come into town to pick up the car. Loftus's residence is in Woodbine. It would make sense to take the car home if her job duties take her the opposite direction from Logan verses driving to Logan first.

Rife felt that a policy was not necessary. If it would become an issue it would be addressed at that time.

Loftus stated that if there are issues with how she is using the car, she would like to know. The memo was received from the Supervisor Chair in 2018 without a reason of what issues needed to be addressed. If there are issues, she would prefer that they would be addressed upfront.

Utman stated the policy needed to state: for Assessor use only.

Wieglet clarified with a scenario, if there is a meeting in Ames on Monday, she is able to take the vehicle home on Friday and it may remain parked at the residence until she leaves on Monday. That would be for official use. Smith added that there may be a conference on Saturday, it could be anything, as long as it is for official use.

Barnard reminded the Conference Board that Loftus had already confirmed there were no insurance issues as long as it was

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being used for official business, regardless of where it was parked.

Members of the Conference Board requested that Loftus write a policy as discussed and present it for adoption at the following meeting.

The Board moved on to the New Business portion of the Agenda; 2019-2020 Budget Review.

A review spreadsheet was presented to the Board by the Assessor. Each line is notated to its corresponding budget line. The spreadsheet allows for additional description and breakdown of budget items.

One item not included in the spreadsheet would be the requested transfers from the designated FICA & IPERS funds. The Assessor had received a memo from the Auditor's office regarding these fund balances. Both of these funds should have been disbursed prior to the time Loftus came into office. These funds will need to be transferred to the Assessor's agency fund, but these funds can only be used for the purposes of funding current FICA & IPERS requirements. This transfer is reflected on form 673A of the budget.

A request had been made by the Conference Board for the Assessor to solicit information from the ISAA in regards to salary. All responses were forwarded to the Board as part of their packets. Loftus had compiled the results of the desired questions. She also had compiled the information from the ISAC Salaries in the format approved at the last meeting.

She did note that only 37 of the 106 assessing jurisdictions replied to the questionnaire. The following results were reviewed: Salary basis on: Parcel Count – 32%, Taxable Value – 24%, Population – 24%, Years of Service – 30%, Performance – 16%, Equal to elected officials – 11%, Equitable salary rank – 57%, Equal to preceding assessor – 65%, Undetermined basis – 46%. Accrual of Raises or Stipends: Yearly % increment–100%, Education/Designations–19%, Longevity–14%, Performance–1%. Other county officials receiving stipends – 8%.

Lori Cohrs clarified that the percentage adjustments were referring to annual incremental adjusts after the initial salary was set.

Smith asked if we are seeking to make the Assessor's salary comparable to like counties with experience, population, and parcel counts. Loftus stated that she was trying to establish where her salary amount comes from at this point.

Rife stated that the current salary was based on the elected official's salaries.

Utman rebutted that the Conference Board was not right on that statement. He thought it was based upon the elected officials. He stated that himself and Supervisor Straight had reviewed the tape from when Loftus was hired. The salary was determined on the Southwest Iowa District average, and it happened to fall in line with the elected officials. There are 11 counties including Pottawattamie. He threw out Pottawattamie in his review, because they had done so when she was hired. Using those other 10 counties' salaries and averaging them, you get \$58935. Brenda is at \$59,848, so she is a little above the average. The average years of experience is 10.8 years. She is 8th in experience in those 10 counties, but she is above average for salary. That was how the salary was determined, not by the elected officials' salaries.

Rife questioned how the previous assessor's salary was determined. Utman stated he was there for 30 years.

Loftus questioned if it was purely on longevity. Utman stated again that the salary was based upon the Southwest Iowa Assessors. Loftus again questioned if the previous assessor was as well. Utman did not know.

Loftus stated that if we are referring to his length of term there should have been some sort of longevity pay set up to reach his salary. Utman again did not have the answer for the inquiry.

Loftus pointed out if both salaries had been based upon the Southwest District Salaries, they both should have been the same.

Loftus also explained by only comparing to the SW District and removing Pottawattamie county, you were now comparing with some of the smallest counties in physical size, parcels, population and salary. Loftus stated that some of these counties would have less parcels to maintain, less miles to cover, and less education/certification than she currently holds. Utman argued that they obviously must all have certification to be the assessor. Smith corrected him stating there were actually several of them that did not have ICA certification. Loftus pointed out that ICA certification is now required of all new assessors by Iowa Code. Smith reiterated that we are just trying to negotiate where your salary should be at going forward.

Loftus asked if during the review of the hiring recording, did they confirm her asking when she would be eligible for a pay increase. Utman concurred that the question was asked but it was not until the following July. Loftus pointed out that the review for that increase should have occurred in January prior to the next year's July 1 fiscal year budget. That review never happened. Utman stated that he did not hear that.

Smith questioned what size of pay raise was expected at that time. Loftus stated that her salary was cut over \$10,000 from the previous assessor's salary.

Utman explained that the engineer didn't come in at the same rate either. Loftus reminded Utman that last year she had

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provided an Attorney General's Opinion that stated that if it is established in the budget that is the amount that is to be paid. Utman stated that the Attorney General's Opinion was from the 60's and that he did not agree. Loftus suggested that he ask for a new Attorney General's Opinion. Utman countered that he had contacted the county attorney and there is a two-year statute of limitation for Loftus to come back on that, it has now been four years, and it's time to move on with the salary. Utman stated that if paid the requested \$12,000 raise, Loftus would become the highest paid assessor in the SW Iowa District. He then backed up to state excluding Pottawattamie.

Smith was concerned about an increase of that amount would become a major news story. Utman stated he was not. He expressed that he felt Loftus does a great job and should be paid for her work and already is. Smith did think that the salary should be stepped up faster than previously, based on what she has done and completed. Utman argued that \$1,100,000 had been spent on her office. Rife stated that that was a Conference Board decision. Loftus reminded the Board that the project was to clean up what was there when she arrived in office. Utman agreed. Loftus then asked again why his salary was and still is higher than her current pay. Utman said that Loftus is required to tell the Board what she is doing, the previous assessor did not. He stated that Loftus had brought all the information to light. Loftus posed the question, if she had not done the research and reported information, things would have remained the same and not improved. Utman agreed that Loftus was a good hire. Barnard then expressed concern that because of this project, the office is being reprimanded for doing the right thing. Utman said that the project helped the office. Loftus said that it helped the County and its citizens. Rife added that the last assessor cost us the price of the project.

Loftus was then allowed to provide clarification and statistical information that was collected to support the \$68,000 to \$72,000 wage request.

- Previous assessor's salary plus cost of living increases since retirement equaled \$72,209.
- Like rank to the other elected and non-elected officials in Harrison County as compared to their peer field equaled a range of \$69,000 to \$73,000, as per data collected from the reported ISAC Salaries. Current salary rank for other officials in the county rank range of 35 to 47. The Assessor's rank is currently 81 out of 99. (#1 being the highest paid and #99 being the lowest paid)
- In the Board's requested information from ISAA, the Dubuque County Assessor provided a comparison of all the Assessors' Salaries with those of their respective counties' Auditor, Treasurer, & Recorder. He then provided a deviation factor from each. His information calculated a salary range of \$69,286 to \$72,183.
- Those were calculated on the previous year's salaries. When adjusted with a 3% cost of living, would equal \$71,070 to \$75,190 for the ISAC survey, and \$71,365 to \$74,303 for the calculations provided by the Dubuque County Assessor.
- Currently there are 4 open Assessor's positions that are unable to be filled in Iowa, one of which is in the SW District that is currently open with no applicants offering a higher salary than Harrison County's current salary. O'Brien County has been without an assessor for approximately one year. A Pottawattamie County appraiser's position was offered for a salary range of \$57,000 to \$84,000 based upon education and experience.
- Loftus had researched a statement from the previous Board meeting about most Assessors, Auditors, Treasurers, and Recorders being paid the same wage. In review of the ISAC salary information, it was found that 7 out of 99 Assessors are paid the same as the Auditor and only 4 out of 99 were paid the same as the Treasurer & Recorder.

Smith admitted that he was torn with two things: government work was never meant to be the highest paid position & location makes a big difference. Loftus concurred with both statements. Value in certification and education & value in accomplishing tasks on time were noted by Smith. He stated the wage should go up but not to the \$72,000.

Other members of the Board expressed a concern over the % of the increase.

Smith said he agreed that the salary should go up for longevity but was reminded by the Board and Assessor that the salary is not increased due to longevity only by cost of living, usually based upon what the rest of the county employees are receiving. Smith commented that like the County Engineer, the Assessor is a different kind of job, and receives a different type of salary. Those positions that add value to the county require more pay. This is one of those positions.

Rife added that the Assessor's office requires certain certifications that the elected offices do not. Utman stated that the elected officials go to classes but don't have to take tests. Supervisors and all officials also attend meetings of all kinds. Utman questioned if the Assessors should get paid more just because they are required to take a test.

Smith also questioned how the Assessor ended up with a rank in 81st place. Loftus explained that the elected officials are required to receive the same pay upon entering office as their predecessors.

Utman reminded Smith that they also would have to go into negotiations with the unions. Loftus reminded Utman that was not

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a concern of this Board. Utman expressed concern if the Assessor's salary in increased by 20%, all of the others will want the same. Lori Cohrs also reminded Utman that the other officials are all within the 40th rank in the state instead of 81st. The increase would be getting the office back up to the appropriate level. The Assessor's office is the only one that is not even close to that range. Utman suggested that the comparisons were not with SW Iowa. Assessor Loftus pointed out that her information included all of the state of Iowa, including SW Iowa. Utman thought only SW Iowa should be considered. Loftus again said that her comparisons included all of Iowa for her own office and all of the other county officials and where they rank regardless of their location. Barnard pointed out that on the list provided; Cass County is 49th, Shelby County is 67th, Harrison is 81st.

Dan Cohrs stated that if he made a hire and felt like he shorted them upon hire, there would be a need to make it up. If hired right at the time, then a cost of living increase is acceptable.

Barnard referred to the previous assessor's percentages of increases. If the current assessor is only allowed the same percentage as the rest of the county, how did the previous assessor receive several that were above cost of living?

Rife asked what the Compensation Board was suggesting for the county. Utman stated that 5% had been recommended.

Loftus asked to have the floor to ask some questions for her own benefit. She asked if the following items were adequate for what the Board was expecting of the position and herself: skill level, education/accreditation, job completion, effort.

Knickman interjected that regardless of comparison of the previous assessor and the current assessor, the job must be completed. He questioned if the previous assessor had possibly been overpaid at the \$62,929.

Members of the Board concurred that they were satisfied with all areas of Loftus' performance.

Moved by Smith, seconded by Rife, to approve a 5% salary increase for the Assessor.

Discussion ensued.

Bonham mentioned that the documents that Loftus had presented included her salary as Budget Director with her Auditor salary. She felt that the additional salary should be excluded from the analysis.

Dan Cohrs made mention of the poorness of the county. Loftus pointed out that the statement was not necessarily accurate. Included in the provided analysis was the taxable value rank for all counties. Harrison County is ranked 55th out of the 99 counties. She also suggested that the values listed were from last year and an increase was trended for the 2019 assessment.

Weigelt called for the vote.

Roll call vote:

Supervisors: John Straight – N, Walter Utman - N, Tony Smith - Y

School Board Representatives: Dan Cohrs - N

Mayors: Jason Knickman, Dunlap - Y; Brian Rife, Mondamin – Y; Lori Cohrs, Logan - N; David Weigelt - N

Motion failed.

Moved by Weigelt, seconded by Lori Cohrs, to approve a salary of \$65,000 for the Assessor.

Roll call vote:

Supervisors: John Straight – N, Walter Utman - N, Tony Smith - Y

School Board Representatives: Dan Cohrs - N

Mayors: Jason Knickman, Dunlap - Y; Brian Rife, Mondamin – Y; Lori Cohrs, Logan - Y; David Weigelt - Y

Motion failed.

Knickman questioned if a multi-year % could be made and would the motion be binding on future members of the Conference Board. All recorded actions are actions of the Board regardless of its membership.

The Board recessed from 9:15 to 9:20, prior to moving on with budget review.

Weigelt questioned if the budget could be passed if the salary was not agreed upon. Assessor Loftus offered that the Board could review the remaining items and return to the salary portion. If a salary could not be finalized, there would be an option to approve a maximum dollar amount for the budget like was done in the previous year. Then, the budget could be proposed and public hearing set. The salary could be finalized at a later date within the parameters of the amount budgeted.

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Straight confirmed that was the process used the previous year to set the salary. Previous year's salary was set contingent upon the % approved by the Supervisors for the other county officials.

Dan Cohrs suggested a second meeting may be necessary to involve additional Board members to break the tie vote.

The remaining items in the 2019 – 2020 Budget were reviewed in detail. Line items were presented to the Conference Board. All items were considered with only one recommended change. Line 61, Professional Appraisal Services was reduced from \$50,000 to \$25,000. An amendment could be filed next year if the additional funds are necessary. Item will be updated on the budget to reflect the change. Levy will be adjusted accordingly.

Levy amount for the 2019-2020 fiscal year would be \$0.39541 per \$1,000. (Levy amounts calculated before any change in salary and before the reduction of line 61.) The average assessor's levy in Iowa is \$0.44108 per \$1,000. Maximum levy for the assessor's office is \$0.675 per \$1,000.

Attention then turned back to Salary discussion.

Moved by Knickman, seconded by Rife, to approve a step-up salary percentage over the next 3 years for the Assessor's salary. Motion for the current year: a 4% cost of living plus 2% raise above the approved cost of living raise; and a 2% raise will be added annually for the following two years above the approved cost of living %.

Knickman expressed his desire to move the Assessor's rank above the 81st rank. Rife extended to Loftus to express her feelings of the consideration. Loftus expressed that this motion was more palatable than solely a cost of living adjustment.

Roll call vote:

Supervisors: John Straight - N, Walter Utman - N, Tony Smith - Y

School Board Representatives: Dan Cohrs, LoMa - N

Mayors: Jason Knickman, Dunlap - Y; Brian Rife, Mondamin – Y; Lori Cohrs, Logan - Y; David Weigelt, Magnolia - Y

Motion failed.

Ideas for considering setting a max salary amount so the budget could be proposed for publishing were discussed. No motions were made.

Motion to table the budget made by Weigelt, seconded by Dan Cohrs. Motion carried. Unanimous vote.

Chairman Utman called for a second meeting to consider the budget on Monday, January 28th, 2019 at 8:30 am in the Supervisors Office.

Motion to adjourn made by Rife, seconded by Knickman. Motion carried. Unanimous vote.

Walter Utman, Chairman

Brenda Loftus, Clerk