

**2024 BOARD OF REVIEW - REGULAR SESSION
REPORT TO THE DIRECTOR OF REVENUE**

AMES

City or County

NOTE: This report must be submitted to the Director of Revenue within 15 days of your adjournment.

1. How many days did your board of review meet during 2024? 3

2. List below the number of protests filed for each class of property and the number of protests upheld and denied for each class. Consider a protest upheld if even a partial reduction in the assessment was made.

| CLASS | NUMBER OF PROTESTS | NUMBER UPHELD | NUMBER DENIED |
|---|--------------------|---------------|---------------|
| * Agricultural | | | |
| * Residential Dwelling on Agricultural Realty | | | |
| Residential "outside incorporated cities" | | | |
| Residential "within incorporated cities" | 10 | 8 | 2 |
| Commercial | 13 | 6 | 7 |
| Industrial | 2 | | 2 |
| Residential 3+ | 2 | | 2 |
| TOTAL | 27 | 14 | 13 |

* If a protest was filed on a farm unit including a protest of the value of a residential dwelling located thereon, consider this as 2 protests, and report such protests separately under the appropriate classes of agricultural and residential this as 2 protests, and report such protests separately under the appropriate classes of agricultural and residential dwelling on agricultural realty. If only one or the other was protested, consider it a single protest, and enter under the appropriate class.

* Protests filed on dual classed property - if both classes were protested report protests separately under the appropriate classes. If only one class was protested report as a single protest under the appropriate class.

3. List below the number of assessments raised or lowered by your board acting upon its own initiative. Do not include protests that were reported under item 2.

| CLASS | NUMBER OF INCREASES | NUMBER OF DECREASES |
|---|----------------------------|----------------------------|
| * Agricultural | | |
| * Residential Dwelling on Agricultural Realty | | |
| Residential "outside incorporated cities" | | |
| Residential "within incorporated cities" | | 3 |
| Commercial | | 1 |
| Industrial | | |
| Residential 3+ | | |
| TOTAL | | 4 |
| | | <u>AMES</u> |

4. List below the total amount by which the assessor's original 2024 assessed valuations were increased or decreased for each class of property. If the BOR action was a class change only, do not show it as a decrease from one class and an increase to the other. Only the revaluation amount, if any, after the class change is pertinent. Please indicate a net decrease with a - in front of the amount.

| CLASS | NET INCREASE OR DECREASE |
|---|---------------------------------|
| * Agricultural | \$ |
| * Residential Dwelling on Agricultural Realty | |
| Residential "outside incorporated cities" | |
| Residential "within incorporated cities" | -420,400 |
| Commercial | -3,857,500 |
| Industrial | |
| Residential 3+ | |
| TOTAL | \$ -4,277,900 |

* If an assessment was raised or lowered for a farm unit including the value of a residential dwelling located thereon, consider this as two (2) actions, and report such changes separately under agricultural and residential dwellings on agricultural realty classes. If a change was made to only one or the other, report the change in the appropriate class.

*Value changes to dual classed property - if a value change was made to both classes report the changes under the appropriate classes. If a change was only made to one class, report the change under the appropriate class.

5. List below the name, occupation, date of latest appointment or reappointment to the board, and length of service on the board for each member of your board of review.

| NAME | | OCCUPATION | YEAR OF LATEST (RE) APPOINTMENT | LENGTH OF SERVICE (YRS) |
|----------------|----------|-------------------------|------------------------------------|----------------------------|
| Gail Johnston | Chairman | ISU Professor | 2018 | 7 |
| Park Woodle | | Farmer | 2019 | 6 |
| Martin Edelson | | ISU Scientist (retired) | 2024 | 2 |
| Sally Elbert | | Realtor | 2024 | 1 |
| Laurel Scott | | Property Manager | 2024 | 1 |
| | | | | |
| Date | | | | 5/22/24 |

The report must be signed below by each board of review member. **Sending the report electronically affirms that members have signed the board of review report that is on file in the assessor's office.** In the event a member be made on a separate page and attached to this report.

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |