

MINUTES OF BOARD OF REVIEW

Opening Session

May 3, 2021

On the third day of May, 2021 the Keokuk County Board of Review met in the Conference Room of the Keokuk County Assessor at Sigourney, Iowa for the purpose of organizing the local Board of Review as provided in Iowa Code section 441.33.

The meeting came to order on this day at 9:05 a.m. Those present were Lonnie Bell, John Kerr, and Sara K Horras. Also, present was Keokuk County Assessor Drew Sanders.

Minutes of the previous meeting dated June 9, 2020 were read and Kerr moved to approve and Bell seconded, the motion carried.

It was moved by Kerr and seconded by Horras that Bell be named Chairperson for this session of the Board of Review. Horras seconded the motion and the motion carried.

It was moved by Bell that Kerr be named Vice Chairperson and Horras be appointed Clerk for this session. There being no other nominations, nominations ceased, the motion carried.

Regarding the Rules of procedures for the Keokuk County Board of Review, Kerr made motion to change item three to state two members of the three-member board shall constitute a quorum. Horras seconded and the motion carried.

The Board being duly organized, proceeded to adopt the Keokuk County Board of Review, Rules of Procedures as accepted in previous year 2020 to comply with Iowa Code including the change made regarding number of Board members constituting a quorum. Motion made by Kerr and seconded by Horras. The motion carried.

Assessor Sanders shared Open Meetings memo received from Kristina DeLisi, CPM, Management Analyst, Local Government Services Division, Iowa Department of Revenue.

Assessor Sanders went over guidelines for filing a Petition.

Sanders also presented extensive information about values.

Assessor Sanders presented parcels for Resolutions:

RUSSELL CAPPS, Parcel JATOP-008100

Kerr moved, Horras seconded motion to change 2020 dwelling value from \$64,980 to \$5,630 resulting in Total Value of \$76,503. Board acted on their own initiative due to dwelling being unlivable. The motion carried.

KELLY & DIANE DENNY, Parcel WNTOS-008600

Kerr moved, Horras seconded motion to change 2020 Dwelling Value from \$53,980 to \$7,510 resulting in Total Value of \$27,030, reflecting removed house. Also 2021 value went from \$57,430 to \$7,840 resulting in Total Value of \$28,143. The motion carried.

STEVEN STRIEGEL, Parcel HDCHP-040300

Kerr moved, Horras seconded motion to change 2020 Total Value from \$10,560 to \$5,280 due to removal of buildings. The motion carried.

AUSTIN M & BRANDY H TUECKE, Parcel OLCOP-007500

Horras moved and Kerr seconded motion to change 2021 Total Value from \$8,364 to \$4,180 due to all buildings removed. The motion carried.

Assessor Sanders presented 2021 Informal Reviews.

Petition # 2 was presented:

SIGOURNEY MINISTERIAL ALLIANCE, Parcel SGCOS-056400, 615 South Jefferson St., Sigourney, Iowa 52591.

After discussion, Kerr made motion to change 2020 property to exempt from taxes as it is functioning exclusively for charitable, religious, educational, and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986. They engage either directly or by engaging in activities that support or benefit one or more supported organizations as permitted under Section 509 (a)(3) of the Code. The principal purpose of the corporation shall be: "To create a combined effort among community groups and direct their attention to health promotion and disease prevention." Horras seconded the motion. The motion carried.

Petition # 6 was presented:

SHIRLEY LEE BESCO, Parcel WLTOS-007200, 03-74-12 NE NE FR, Mailing address 19869 280th St, Sigourney, Iowa 52591

After discussion Horras moved to change 2021 Ag Building total value from \$6,370 to \$5,980 due to removal of corn crib valued at \$390. New Total Assets Value \$75,411. Kerr seconded motion. The motion carried.

After checking Board Member's schedules, it was decided to meet on Wednesday, May 12 and Friday, May 14 for oral hearings. Assessor Sander's office will call petitioners to schedule appointments.

At 11:20 a.m. Board decided to recess until 9:00 a.m. May 12.

Sara K Horras

Lonnie R Bell

CLERK

CHAIRPERSON