

## Order 2019-09, Ordering Further Review and Issue Final Assessment

### Appraisal and Assessment of Parcel 0000950501

The Director of the Iowa Department of Revenue (“Director”) received a constituent concern via State Senator Jake Chapman, regarding the classification and valuation of Parcel 0000950501, which is otherwise known as 2262 250th Street, Guthrie Center, Iowa, and is owned by Lonnie G. and Nikki L. Carrick. Ms. Carrick is the Guthrie County Assessor. The Director reviewed the concern and found that the valuation of Parcel 0000950501 gave the appearance of a deviation when compared to other similar parcels.

In a letter dated April 30, 2019, the Director informed the Guthrie County Assessor and the Guthrie County Conference Board of the constituent concern conveyed to the Director and that the Director’s review did not eliminate the appearance that potential inequity in regard to this parcel may exist.

The Chair of the Guthrie Conference Board, Mr. Jack E. Lloyd, responded to the Director’s letter in a letter dated May 16, 2019. Mr. Lloyd’s letter indicated that the Guthrie County Board of Review had set the classification and valuation of the property. Ms. Carrick had appealed her assessment shortly after being appointed to the office of Assessor. Mr. Lloyd’s letter did not include an explanation as to how the Board of Review had reached their conclusion or verification of the accuracy of the assessment. Mr. Lloyd’s letter indicated the matter was closed in his opinion.

Iowa Code section 421.17 details the powers and duties of the Director. Iowa Code section 421.17(2) requires the Director “[t]o supervise the activity of all assessors and boards of review in the state of Iowa.” Under Iowa Code section 421.17(4), the Director also is “[t]o confer with, advise, and direct boards of supervisors, boards of review, and others obligated to make levies and assessments, as to their duties under the law.” Iowa Code section 421.17(9) requires the Director to “investigate the work and methods of boards of review, boards of supervisors, or other public officers, in the assessment, equalization, and taxation of all kinds of property[.]” Iowa Code section 421.17(10) further requires the Director “to make any order or direction to any board of review as to the valuation of any property . . . which in the judgment of the [D]irector may seem just and necessary, to the end that all property shall be valued and assessed in the manner and according to the real intent of the law.” Finally, Iowa Code section 421.17(10) allows the Director “[t]o require any board of review at any time after its adjournment to reconvene and to make such orders as the Director determines are just and necessary . . . .”

In accordance with his powers and duties under Iowa Code section 421.17, the Director believes further review is just and necessary due to the difference in the valuation of Parcel 0000950501 as compared to similar parcels, the timing of Ms. Carrick’s appeal to the Board of Review, and the potential for a conflict of interest given the relationship between an assessor and a board of review.

THEREFORE, under the authority granted to the Director in Iowa Code section 421.17, the Guthrie County Board of Review, under the authority of Iowa Code chapter 441, is ordered to:

1. Obtain two independent appraisals of Parcel 0000950501. The appraisals shall be performed by two disinterested appraisers who are licensed to perform appraisals in the State of Iowa, unaffiliated with each other, and not affiliated with the Guthrie County Assessor’s Office.

2. Make its final assessment decision with regard to Parcel 0000950501 in accordance with the provisions of Iowa Code chapter 441 and Iowa Administrative Code chapter 701-71.
3. Prepare a report to the Director providing the two independent appraisals obtained, the evidence received concerning the agricultural purposes for which Parcel 0000950501 is used, and all other evidence relied upon by the Board in support of the assessment.
4. Convene as necessary to comply with this Order.

The above actions shall be completed by **July 31, 2019**.

It is so ordered.

Issued at Des Moines, Iowa, on the 29<sup>th</sup> day of May 2019

IOWA DEPARTMENT OF REVENUE

By   
 Kraig Paulsen, Director

**CERTIFICATE OF SERVICE**

I certify that on this 29<sup>th</sup> day of May, 2019, I caused a true and correct copy of the **Order 2019-09, Ordering Further Review and Issue Final Assessment** to be forwarded by U.S. mail or delivered to the following persons:

**Guthrie County Board of Review Members:**

Roy Sargent, Chair  
 3383 White Pole Rd  
 Stuart, IA 50250

Margaret Tiernan  
 3281 White Pole Rd  
 Stuart, IA 50250

Laura Kemble  
 6939 Chatham Lane  
 Panora, IA 50216

Paula Volesky  
 2145 275<sup>th</sup> St  
 Guthrie Center, IA 50115

Steve Bireline  
 3326 Frontier Rd  
 Adair, IA 50002

  
 Hollie Welch, Executive Secretary  
 Iowa Department of Revenue