
Harrison County Assessor
111 N. 2nd Ave. Logan, IA 51546

Harrison County Conference Board
January 26, 2017 Minutes

The Harrison County Conference Board met at the Logan Community Center at 7:00 a.m. on January 26, 2018. Meeting Agenda was noted for Annual Budget Review. Meeting notice was posted January 18, 2018 at the Assessor's office and January 19th, 2018 at the Logan Community Center.

Chairman, John Straight, called the meeting to order at 7:09 a.m.

Those in attendance were:

Supervisors: John Straight, Walter Utman

School Board Representatives:

Jennifer Thomas, West Harrison; Doug McElwain, Woodbine

Mayors:

Jason Knickman, Dunlap; Brian Rife, Mondamin; Clint McDonald, Logan; Richard Gau, Woodbine;

Assessor/Clerk: Brenda Loftus

Others in Attendance: Susan Bonham, Auditor; Joanna Barnard, Chief Deputy Assessor

Moved by Utman, seconded by Rife, to approve the agenda as written.

Motion carried. Unanimous vote.

Moved by Rife, seconded by Thomas, to approve the minutes from February 23, 2017 as written.

Motion carried. Unanimous vote.

Iowa Open Meetings / Open Records Handbooks and Conference Board Guidelines were presented to the members in attendance for review.

An office report was presented by Brenda Loftus, Assessor, for an update on the previous year's progress and plans for future projects. New requirements of HF 478 were presented. These new requirements will change the process by which one may test for and maintain the office of the Assessor and Deputy Assessor. Reviews were provided on all computer programs, updates and service providers. The 2017 Equalization was noted. No State Equalization orders were applied for the first time in 27+ years. Clerk, Mary Jo Collins, retired as of January 17th, and a new hire of a Clerk/Appraiser has been made. Leigh Meeker will start in this position on February 5th. Appointments will be required for both the Examining Board and the Board of Review for January 1st, 2019. Progress and stages for the revaluation project were presented. Updated parcel counts to be included in the project with the projected final costs were shown. New imagery has been updated and will be used in the valuation process. There will be a training session for anyone that is interested. It will provide ideas for additional uses and tools to the taxing jurisdictions.

The Board moved on to New Business. The Board of Review appointments were reviewed.

Paul Oldberg was appointed as a member of the Board of Review for the remaining term January 1, 2017 – December 31, 2017. Oldberg had been contacted and would be willing to continue to serve on the Board of Review for a new full term, starting January 1, 2018.

Moved by Thomas, seconded by Knickman, to approve the reappointment of Paul Oldberg to the Board of Review. Motion carried. Unanimous vote.

The Board gave consideration to next year's Board of Review membership.

Moved by Utman, seconded by Gau, to ask members of the Board of Review with expiring terms for interest in reappointment. Motion carried. Unanimous vote.

Moved by Utman, seconded by Thomas, to post newspaper ads for the upcoming year for any unfulfilled membership of the Board of Review and remit those applications to the Conference Board next January. Motion carried. Unanimous vote.

The assessor was given direction to inquire with those members who have expiring terms for the year of 2019 and post any ads as necessary.

The acting members of the Board of Review will be as follows:

Rolland Roberts, Dunlap (2015); Nick Cleveland, Woodbine (2016); Paul Oldberg, Missouri Valley (2018); Marilyn Boustead,

Harrison County Assessor

111 N. 2nd Ave. Logan, IA 51546

Woodbine (2013); & Myrna Lightwine, Pisgah (2013).

The terms of the Examining Board will expire for 2019. The Conference Board discussed the requirements to appoint/reappoint the members of the Examining Board.

Currently appointed members are:

Paul Fouts (Mayor Appointment), Ed Gambs (School Board Appointment), Vicky Argotsinger (Supervisor Appointment) Moved by Rife, seconded by McDonald, to inquire with each of the existing members or post newspaper ads as needed for the upcoming year to appoint the expiring term members of the Examining Board for review in January of 2019. Motion carried. Unanimous vote.

The Board recessed for 5 minutes, prior to moving on to budget review.

The 2018 – 2019 Budget was reviewed in detail. Line items were presented to the Conference Board.

Reviews of the expense line items were presented. All items were considered with only one amendment. Line 64, included the purchase of a vehicle for the fiscal year. This will be postponed for one year and will be reentered upon the 2019-2020 budget. Funds will be returned to the Unreserved/Designated Fund, and no additional funds will be collected. Line 64 will change to \$1000 for maintenance and/or repairs to the current vehicle.

Supervisor Utman also requested that the snow be removed from the Assessor's car as soon as possible after a snow storm.

Auditor Bonham approached the Board for funding for a potential new server within the courthouse. The exact dollar amount could not be provided nor could a percentage to be used by the Assessor's office be determined. The board deferred the request, stating that it would consider the in-kind contribution if a specific use and amount could be determined. This item would not be included in the budget and would require a future budget amendment. The assessor and deputy assessor noted that a server upgrade had been completed within the last two years. No contributions were made previously, due to the server being part of the overall workings of the courthouse and not specifically attributable to the needs/requirements of the assessor's office.

Conversation was initiated by Supervisor Utman, regarding his observations in the reviewing of county expense claims. Employees of the Assessor's office shall each be issued county credit card for expenses. All expenses associated with the operation of the office should be charged to the county credit cards and not to a personal credit card for reimbursement. Items such as meals should not be expensed on the county credit cards. These items will be reimbursed as part of the mileage/travel claims.

Much debate and deliberation was entered by the Board upon the salary of the Assessor.

Assessor Loftus presented an Iowa Department of Justice, Attorney General Opinion from February 28, 1964. (1964 WL 121094) This Opinion addressed the salary line items of the Assessor and Deputy Assessor. As stated in the opinion, the salary for the office of assessor or deputy assessor is set solely by the conference board, by its adoption of the budget for the ensuing year, and that during that year, that salary may not be modified even though a new assessor or deputy assessor is hired to fill the position. This AG Opinion was noted by the Iowa State Assessor's Association (ISAA) due to a similar situation in another county. The Human Resources Department of said county stated that once a salary is established for a position, it cannot be changed for that fiscal year.

Next was presented the adopted budget for the Assessor's office for fiscal year July 1, 2014 to June 30, 2015. Highlighted was the adopted budget salary of the assessor at \$62,929. Upon hire in June of 2014, the current assessor was paid \$52,000. The wage was maintained through the next fiscal year (July 1, 2014 – June 30, 2015) at a deficit of \$10,929.

A spreadsheet of the past 4 years of salaries of all assessors across the state, arranged by years of experience, was provided to the Board. This spreadsheet showed the decline in the average years of experience in contrast to the rising average wage. These numbers were based upon salaries and experience of the whole Iowa State Assessors Association.

Next a comparative ranking of other Officers and Department Heads for Harrison County were presented. These were ranked according to the percentage ranking of like individuals within their field of work throughout the state of Iowa. The average

Harrison County Assessor

111 N. 2nd Ave. Logan, IA 51546

ranking for Harrison County Officials was noted in the top 42% of each field of expertise. In direct contrast, the assessor's position is paid at 82% of their field. Only 18% of the state is paid less than the current assessor.

Information was provided from the 2017-2018 Iowa State Association of Assessors Salary Survey for those individuals in the assessment field ranking at 42% to 45%. Also provided were the previous assessor's salary, plus subsequent increment raises since retirement, placing the previous assessor's pay at a ranking of 41% of the assessment field. This would be comparable to the other county officials/departments heads.

A request was made to correct the original error from 2014 and update the assessor's salary to be like that of other county officials. The requested salary at \$70,460 would place the assessor's salary at new approximate ranking of 43% or 44%.

Review was made of the statistics and documentation provided. Bordering counties salaries were considered. Discussion if education, longevity, certification, and credentials should be considered for wage increase. A question was posed if Human Resources for Harrison County was contacted. Utman and Bonham both stated there really is no HR for Harrison County. It was noted that the Compensation Board has suggested 4% to for the rest of the county officials.

With all perspectives considered it was moved by Rife, seconded by Utman, to approve the line item for the assessor's salary for the current salary plus the approved county % wage increase, as recommended by the Compensation Board and approved by the Harrison County Supervisors, not to exceed 4%. Net salary will not be determined until the Harrison County Budget is finalized. Line item will be entered at a 4% increase or \$60,430 for the purposes of this budget.

Roll call vote:

Supervisors: John Straight - Y, Walter Utman - Y,

School Board Representatives:

Jennifer Thomas, West Harrison - Y; Doug McElwain, Woodbine - Y

Mayors:

Jason Knickman, Dunlap - Y; Brian Rife, Mondamin - Y; Clint McDonald, Logan - N; Richard Gau, Woodbine - Y

Motion carried.

Moved by Rife, seconded by Gau, to approve the budget as amended. Amended items noted: Assessor's Salary, Deputy's Salary, Other Personnel, FICA, IPERS, Vehicle Maintenance/Repairs, & Unreserved/Designated

Supervisors: John Straight - Y, Walter Utman - Y,

School Board Representatives:

Jennifer Thomas, West Harrison - Y; Doug McElwain, Woodbine - Y

Mayors:

Jason Knickman, Dunlap - Y; Brian Rife, Mondamin - Y; Clint McDonald, Logan - N; Richard Gau, Woodbine - Y

Motion carried.

Total expenditures were approved for \$935,582; Unreserved/Designated Fund Balance for \$42,500 (\$20,000 designation to Court Appeals & \$22,500 designated to Motor Vehicle Purchase); and Unreserved/Undesignated Fund Balance of \$58,000. Total proposed requirements for fiscal year ending 6-30-2019 of \$1,036,082; with \$609,806 to be allocated by taxation. Proposed taxation rate per \$1,000 valuation: \$0.65193.

Moved by Rife, seconded by Thomas, to set the 2018-2019 Budget Public Hearing to February 15, 2018 at 8:00am. Meeting will be held in the Supervisor's Office, prior to their scheduled Thursday meeting.

Notice of Public Hearing - Proposed Budget will be published in the Missouri Valley Times News. The proposed budget & Public Hearing will be printed on Friday, February 2, 2018.

Motion carried. Unanimous vote.

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

John Straight, Chairman

Brenda Loftus, Clerk