

Meeting Agenda/Minutes

# Senate File 295 Implementation Advisory Panel

DATE: FRIDAY JUNE 5, 2015

LOCATION: ISAC CONFERENCE ROOM A, WEST DES MOINES, IA

TIME: 10:45 A.M. – 12:15 P.M.

FACILITATORS	Lucas Beenken / Julie Roisen		
ATTENDEES	Mike Albers – Polk County Auditor’s Office	Deb Kout - Solutions	Julie Roisen – IDR Property Tax Division Administrator
	Kay Arvidson – IDR Property Tax Division	Ryan Lafrenz – Polk County Auditor’s Office	Rodney Ross – Cerro Gordo County IT
	Dave Bader – Thompson Reuters - phone	Stacey Law – Linn County Auditor’s Office - phone	Frank Rottinghaus – Floyd County Treasurer - phone
	Carla Becker – Delaware County Auditor - phone	Jeff Lewis – Schneider Corp	Sandy Shonka – Cerro Gordo County Auditor’s Office
	Mark Castenson – Linn County Assessor’s Office - phone	Mary Maloney – Polk County Treasurer	Monica Sinclair – Solutions - phone
	Susan Chambers – IDR Property Tax Division	Dale McCrea - Muscatine County Assessor	Doug Smith – Thompson Reuters - phone
	Micah Cutler- Harding County GIS/ IT Director	Erin Mullenix – Iowa League of Cities	Janine Sulzner – Jones County Auditor - phone
	Jeff Garrett – Washington County Treasurer	Dana Neumann – Mason City Assessor - phone	Kim Veeder – Black Hawk County IT Director - phone
	Carrie Johnson – Local Government DOM	Julie Riesselman – Tyler Technologies	Patrick Wilke-Brown – Iowa DNR/State GeoTec
	Kelsi Jurick – Polk County Assessor’s Office		Jeanean Willems – Tyler Technologies

Agenda topics	Notes:
Opening Remarks / Introductions	<ul style="list-style-type: none"> <li>Meeting opened at 10:45 am with introductions of attendees.</li> </ul>
Legislative Session – delay in the Consolidated Levy Rate	<ul style="list-style-type: none"> <li>Johnson discussed that the delivery of the consolidated levy rate is likely to be pushed back given that the legislature has not yet decided on the school budget and adjourned.</li> <li>Once the budget is approved and signed into law by the Governor, DOM will communicate with the school districts. The districts will need two weeks to provide feedback to DOM.</li> <li><b>It is anticipated that publishing the Consolidated Levy Rate will be pushed out by a week or more. This is unavoidable, and DOM will have a better idea of the timing by June 30.</b></li> <li>The completion of the Data Elements File review and calculation of the BPTC is dependent upon the Consolidated Levy Rate data. <b>This will push back the calculation of the credit and delivery of the credit files by an equal amount – to July 15 at the earliest.</b></li> </ul>
Legislative Session – HF 616	<ul style="list-style-type: none"> <li>If this passes there will be more dual class properties, and files</li> </ul>

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	<p>will need to include a primary class flag. This legislation allows the dual class for primarily multiresidential as well as commercial or industrial.</p>
Tax Bills	<ul style="list-style-type: none"> <li>• Iowa Code chapter 445.5 specifies what must be on the tax bill. Vendors and counties must follow the law.</li> <li>• For 2016/2017 statements, dual class properties will be included.</li> <li>• According to 445.5, credits are applied to the taxable value. That means the values must be combined before tax credits can be applied.</li> <li>• Roisen recommended that the counties look at the magnitude of this problem for statements issued in 2016/2017. If the number of statements is small, these may be something to consider handling as one-off statements.</li> </ul>
Agland – Tax Districts	<ul style="list-style-type: none"> <li>• Chambers distributed the IDR Replacement Claim (RC) Submission Manual, referencing the online process used for RC that will be incorporated into the agland application.</li> <li>• The RC process identifies all missing DOM data for tax districts in the county file. For Agland, this would identify all the missing DOM data in the same manner.</li> <li>• <b>NOTE:</b> If a tax district is ignored, it will not be possible to add it later should it be needed for a correction.</li> </ul>
Agland Update – Fix School Rate	<ul style="list-style-type: none"> <li>• Agland will have a Fix School Rate process like the RC Fix Levy Rate when there are discrepancies between the DOM file and the county file.</li> </ul>
Agland Update – End-to-End Testing	<ul style="list-style-type: none"> <li>• End-to-end testing will immediately follow the RC warrant issued September 15.</li> </ul>
Abstract Unit Count	<ul style="list-style-type: none"> <li>• Change to the Abstract Column headings have been amended to make it clearer.</li> </ul>
BPTC Legal Issues – Can a property owner request removal of the credit from part of a unit?	<ul style="list-style-type: none"> <li>• Nothing in the code prevents this. However the credit is given to the entire unit, so a request to remove part of the unit is a request to remove the entire unit, and the entire BPTC would be revoked.</li> </ul>
BPTC Legal – Can a credit be given to some but not all of the parcels in a unit (as determined by the assessor)?	<ul style="list-style-type: none"> <li>• No. The credit must go against all of the parcels in a unit.</li> </ul>
BPTC Legal – Is notification required when a credit is removed following a property sale?	<ul style="list-style-type: none"> <li>• Notice is not required</li> </ul>
BPTC Legal – What is the property transfer date for a BPTC?	<ul style="list-style-type: none"> <li>• This is the Instrument Date as reflected in the Auditor’s Transfer Book.</li> <li>• The assessor’s permanent file of BPTC Credits reflects what was approved each year. It should be handled the same way as the homestead file.</li> <li>• Discussion followed that there is no definition of the instrument date in the code.</li> </ul>

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BPTC Question – re: purchase of contiguous parcels.	<ul style="list-style-type: none"> <li>• Since the assessor is required to determine the unit, if the owner of a property receiving the BPTC purchases a contiguous parcel, and it meets the qualifications to be combined into a unit, must the owner reapply for the BPTC?</li> <li>• Yes, the owner must reapply.</li> <li>• This will be defined in the Administrative Rules for the BPTC.</li> </ul>
BPTC Corrections and Notifications	<ul style="list-style-type: none"> <li>• Corrections: IDR will use the same process in place today for Data Elements reconciliation through the LocalGovExchange portal. Counties first select the assessment year, and then data can be queried by parcel or unit id. Information is pulled up and changes can be made online (aggregation indicator, change a value, retire a unit).</li> <li>• When completed, the correction will go to IDR for review. IDR will approve or deny the correction.</li> <li>• When IDR approves a correction, the notification process will immediately be initiated.</li> <li>• Notification is required for the property owner, auditor, assessor and treasurer. The property owner will receive a letter. The local government notifications will be online in the LocalGovExchange portal.</li> <li>• In cases where the correction requires repayment of some or all of a BPTC, Treasurers will need to notify IDR if claimant no longer owns the property and determine who will collect.</li> <li>• Corrections that require a recalculation can be made up to October 31 three years after the BPTC application. IDR audit responsibility may identify a correction after this window. In this event, the credit will not be recalculated.</li> <li>• It will be important for GIS maps to capture and reflect property as of June 30 each year, to coincide with the delivery of the Data Elements file from each county. This will be addressed with the GIS Subcommittee.</li> <li>• IDR will demonstrate this process at the next Working Group meeting.</li> <li>• All adjustments to payments will be made in the second installment.</li> <li>• RC corrections will be made by June 30. The only corrections so far this year involve money coming back to the state.</li> </ul>
Next Meeting Date and Location	<ul style="list-style-type: none"> <li>• August 7, 11:00 – 1:00 pm, following the GIS Subcommittee meeting that morning.</li> <li>• ISAC Offices, West Des Moines. IA</li> </ul>
Meeting adjourned at 12:15 pm	

#	ACTION ITEMS	RESPONSIBLE	DUE DATE
1.	Demonstrate the LocalGovExchange Corrections and Notification process.	Roisen/Chambers/ Arvidson	At next Working Group meeting