

Meeting Agenda/Minutes

Senate File 295 Implementation Advisory Panel

DATE: FRIDAY AUGUST 7, 2015
 TIME: 11:05 A.M. – 12:50 P.M.

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

| FACILITATORS | Lucas Beenken / Julie Roisen | | |
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| ATTENDEES | Kay Arvidson – IDR Property Tax Division | Kelsi Jurick – Polk County Assessor’s Office | Julie Roisen – IDR Property Tax Division Administrator |
| | Dave Bader – Thompson Reuters - phone | Ryan Lafrenz – Polk County Auditor’s Office | Rodney Ross – Cerro Gordo County IT |
| | Carla Becker – Delaware County Auditor | Melanie Ebolt – Marshall County GIS Coordinator - phone | Frank Rottinghaus – Floyd County Treasurer - phone |
| | Lucas Beenken - ISAC | Mary Maloney – Polk County Treasurer | Sandy Shonka – Cerro Gordo County Auditor’s Office |
| | Mark Castenson – Linn County Assessor’s Office - phone | Dale McCrea - Muscatine County Assessor | Solutions Team – Deb, Joel, Jeremy - phone |
| | Susan Chambers – IDR Property Tax Division | Erin Mullenix – Iowa League of Cities | Doug Smith – Thompson Reuters - phone |
| | Melanie Ebolt – Marshall County GIS Coordinator - phone | Dana Neumann – Mason City Assessor - phone | Janine Sulzner – Jones County Auditor - phone |
| | Carrie Johnson – Local Government DOM | Julie Riesselman – Tyler Technologies | Kim Veeder – Black Hawk County IT Director - phone |
| | | Mel Obbink - Sidwell | Jeanean Willems – Tyler Technologies |

| Agenda topics | Notes: |
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| Opening Remarks / Introductions | <ul style="list-style-type: none"> Meeting opened at 11:05 A.M. with introductions of attendees. |
| BPTC Lessons Learned | <ul style="list-style-type: none"> Going forward there will be almost a year of BPTC splits and combines to address before submitting the Data Elements file. These lessons learned will help facilitate an easier process going forward: <ol style="list-style-type: none"> Unit IDs need to be completed by June 15 to avoid last minute file problems and assure accurate validations for the June 30 deadline. Counties converting to a new software system will only be able to submit one conversion file for BPTC records. Counties should convert records first, and then conduct file maintenance to generate or retire Unit IDs. IDR will add an Administrative approval process if a county file contains more than 50 records for Unit ID generation. |
| Corrections Screen Shots | <ul style="list-style-type: none"> All corrections will be offset in the March Installment. An online |

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| | <p>report was reviewed that contains all the corrections.</p> <ul style="list-style-type: none"> • Corrections will be offset in the second (March) installment. • The screens showed: <ol style="list-style-type: none"> 1) The application assessment year is selected to allow corrections for the statutory 3 year window after the application date to recalculate the credit. 2) Screen shots showed how to update the aggregation indicator, change the property value, and submit the correction. 3) Corrections are then approved by an IDR Administrator. 4) Approved corrections will be offset in the March installment. |
| <p>Corrections Report</p> | <ul style="list-style-type: none"> • This ongoing ledger will be needed by treasurers to balance the March installment. • The report documents the Unit ID, Parcel number, tax code, Submitted Levy Rate, BPTC Tax Credit Amount, the recalculated BPTC amount, the adjustment, corrections date and user ID of the person who made the correction. • Q: If a correction did not change the credit amount, does a county have to make the correction through the portal? A: The State Auditor asks for BPTC information. It is a county decision/best practice to make a correction through the portal to reflect actual statements. |
| <p>Corrections Timing</p> | <ul style="list-style-type: none"> • The corrections process is planned to go online in November. • It was recommended that IDR present the corrections process to auditors at ISAC Fall School, and then take the process live afterward. • A presentation to treasurers regarding the BPTC Corrections Report and timing of adjustments was also recommended. |
| <p>Certificate of Adjustment</p> | <ul style="list-style-type: none"> • This deliverable is not needed in the corrections process. |
| <p>BPTC Notification Process</p> | <ul style="list-style-type: none"> • By statute (426C.7), when the BPTC is recalculated notification must be made to the taxpayer, assessor, auditor and treasurer. • Treasurers also have a decision to make if IDR is requested to collect any credit due. • Notifications from IDR to the taxpayer will be by mail. Notifications to the assessor, auditor and treasurer will be by email, and notices will be posted on the LocalGovExchange portal. • It was recommended that the notice include information that the taxpayer will also receive notification from the county. • A review of the taxpayer letter will be added to the next agenda. • Q: What happens if the property has been sold? A: The applicant gets notice. |
| <p>Agland Update</p> | <ul style="list-style-type: none"> • Discussed file layout pertaining to the school district rate. • Decision: county should provide rate and decide which rate to use if DOM rate differs. This is the Fix School Rate process |

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| | <p>discussed at the last meeting.</p> <ul style="list-style-type: none"> • IDR can receive sample files now from vendors. • Discussed potential of moving to a parcel level file as part of a long range plan. • IDR internal testing has started. • User testing will happen in October. |
| Family Farm Layout | <ul style="list-style-type: none"> • Layout needs to report acres. • This will be added to the next meeting agenda. |
| Assessor Permanent BPTC File | <ul style="list-style-type: none"> • Discussed need for a file at the time the credits are transferred from the assessor to the auditor, especially when application deadline changes to July 1. • After the credit is calculated each year, the LocalGovExchange portal is open for new Unit IDs for the next cycle. • What should be included in the assessor permanent file? • The file needs to be associated with the GIS file delivered to IDR (under discussion by the GIS Subcommittee). • Assessors and auditors in the group: send Susan Chambers ideas on what should be in the Assessor Permanent File associated with a GIS file. We will discuss at next meeting. |
| Next Meeting Date and Location | <ul style="list-style-type: none"> • September 25, 11:00 am - 1:00 pm, following the GIS Subcommittee meeting that morning. • ISAC Offices, West Des Moines, IA Conference Room B |
| Meeting adjourned at 12:50 pm | |

| # | ACTION ITEMS | RESPONSIBLE | DUE DATE |
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| 1. | Add requirement for administrative approval if Unit ID Generator file exceed 50 items. | Roisen/Chambers/ Arvidson | Prior to next Working Group meeting |
| 2. | Remove requirement for a Certificate of Adjustment not required through corrections process. | Roisen/Chambers/ Arvidson | Prior to next Working Group meeting |
| 3. | Follow-up with Working Group Auditors and Treasurers for presentations at ISAC Fall School. | Arvidson | Prior to next Working Group meeting |
| 4. | Send ideas about configuration or the Assessor Permanent File associated with a GIS file | Assessors and auditors on the Working Group | Send to Susan.Chambers@iowa.gov prior to next meeting |
| 5. | Next agenda items: Review BPTC Taxpayer notification letter, Family Farm File Layout, configuration and timing of Assessor Permanent File. | Roisen/Chambers/ Arvidson | September 25 meeting |