

Meeting Agenda/Minutes

Senate File 295 Implementation Advisory Panel

DATE: THURSDAY NOVEMBER 6, 2014
 TIME: 12:15 P.M. – 2:45 P.M.

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

FACILITATORS	Lucas Beenken / Julie Roisen		
ATTENDEES	John Adams– Linn County Auditor’s Office - phone	Jeff Garrett – Washington County Treasurer	Rodney Ross – Cerro Gordo County Programmer
	Mike Albers – Polk County Auditor’s Office - phone	Carrie Johnson – Local Government DOM	Frank Rottinghaus – Floyd County Treasurer
	Kay Arvidson – IDR	Chris Knobbe – Tyler	Sandy Shonka – Cerro Gordo County Auditor’s Office
	Dave Bader – Thompson Reuters - phone	Ryan Lafrenz – Polk County Auditor’s Office - phone	Solutions – Monica, Joel, Deb - phone
	Carla Becker – Delaware County Auditor	Mary Maloney – Polk County Treasurer	Jeremy Thielen– Solutions
	Lucas Beenken – Public Policy Specialist	Erin Mullenix – Iowa League of Cities - phone	Gordon Thompson – Linn County Auditor’s Office
	Susan Chambers – IDR Property Tax	Julie Roisen – IDR Property Tax Division Administrator	Jeanean Willems – Tyler
	Jennifer Channell – Thomson Reuters - phone		Kim Veeder – Blackhawk County - phone
	LaRayne Jack – Polk County Assessor’s office		Amy Vermillion – Poweshiek County Assessor’s office

Agenda topics	Notes:
Opening Remarks / Introductions	<ul style="list-style-type: none"> Meeting opened at 12:15 pm with introductions of attendees.
Corrections Process – Change in Assessed Value	<ul style="list-style-type: none"> This BPTC correction occurs when there is a Court ordered change of valuation. Portal shows recalculated info when the change is made. The change shown is for the whole year. The county will need to make adjustment if the first half payment has been made prior to making the correction online. Q: who has access to this report? A: Anyone with login access can see this report. Treasurers and Assessors have read only access. Auditors can read, make corrections and upload files.
Corrections Process – Wrong Tax District	<ul style="list-style-type: none"> This BPTC Correction follows the same process as the Change in Assessed Value: Login, select correction, select tax district, save correction.

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<p>Corrections Process – Fix Levy Rate</p>	<ul style="list-style-type: none"> • This Replacement Claim correction is when the county file has a different levy rate than the published DOM rate for that tax district. • If the levy rate is changed, the LocalGovExchange portal automatically recalculates the BPTC. • Adjustments will be handled in the second installment this year. • Next year adjustments will be handled in the next installment. • Q: Will changes happen like this for Replacement Claim? • A: No. Replacement claim changes only happen within the Fiscal year.
<p>Corrections Process - Timing</p>	<ul style="list-style-type: none"> • IDR expects this in January or February for corrections to the BPTC. • Those counties that have done corrections through Susan in order to generate tax statement will still need to complete the changes to the data base through the LocalGovExchange portal.
<p>Other Changes, Audit Documentation, and Appeals</p>	<ul style="list-style-type: none"> • Other changes for units include reconstituting a unit, such as adding or deleting a unit, and adding or deleting parcels. These will require documentation for IDR Audit purposes. • Audit documentation includes copies of the BPTC claim application, the Assessor’s listing of applications for approval or denial, the listing from the Board of Supervisors of approvals and denials, and a copy of the denial letter following if applicable. • IDR’s statutory audit responsibility is to determine if changes meet the Iowa Code. IDR will initially look at ownership name, which affected about 1% of the units, and contiguity of parcels and ownership. • Taxpayers who ask the Assessor to reconstitute a unit in a prior year is not a correction. This would be an appeal at the local level. In these cases, the taxpayer will need to follow the appeal process.
<p>Old Business – Emergency Override</p>	<ul style="list-style-type: none"> • The LocalGovExchange portal was initially set up so the person who initiated sending in a file (BPTC Unit Generator or Data Elements) was the person who could correct and complete the final file. • An emergency situation in one county required the ability to change this. • A process is now in place for emergency situations only to initiate a change in the person who submits the final file. In these cases the county must tell IDR who will be the responsible party.
<p>Old Business – Treasurer A & A Accounts</p>	<ul style="list-style-type: none"> • One third of the treasurers have set up accounts. • Read only access will be available. • Treasurers also have access to warrant information through the State’s Accounting Department’s Payment Portal • More detailed reports will be available to treasurers through the LocalGovExchange portal. • IDR will work with the treasurers in this group to determine what the Treasurers will want to see. • IDR will follow-up with treasurers at the ISAC Fall School and by email.
<p>Old Business – Public Information for Cities</p>	<ul style="list-style-type: none"> • This has been handled by the Department of Management

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<p>Old Business - Agland File Layout</p>	<ul style="list-style-type: none"> • If counties want import files to include the tax district, this must be included in the input file from the county. • The group decided that tax districts will be included in the county import file. • Q: How will school district data be handled when school districts merge? • A: It was decided that IDR will work with DOM and populate the old district and new district information instead of creating a "Needs Review". • If county submits a value greater than the DOM value, the credit is stopped until the reason is determined. Reasons include an entry error or a valuation change order. • The General Rate + ISC = Total General Rate • If the DOM rate is not the correct rate, then the Fix Levy Rate correction applies (the same process as for Replacement Claims) • Field #1 is the credit year (calendar year -1) – where the credit year is the year applied. It was decided to include two columns to avoid confusion – the Payable Year and the Valuation Year. • IDR will review this with DOM, and provide a new file layout for the group to review at the next meeting.
<p>Old Business – Multi-Residential Rules</p>	<ul style="list-style-type: none"> • The public meeting was held October 27. Public comments will be available next week.
<p>Multi-Residential / Dual Class File Layout, Testing, and Valuation Notices</p>	<ul style="list-style-type: none"> • No issues were presented regarding the file layout. • At the next meeting the group will determine when to test these files. The test will be with vendors only. • The rule for valuation notices was provided as a handout along with a process for valuation notice approval. • Valuation notices for Dual Class properties will be submitted to IDR for approval. • IDR will notify vendors and/or counties that have approved notices if there are any statutory changes required in the notices once they are registered.
<p>Other Items for Consideration</p>	<ul style="list-style-type: none"> • IDR has learned that the Disabled Veteran Homestead Tax Credit may have some statutory changes in the next legislative session. • We will soon be discussing GIS. Does this group want to create a GIS subcommittee, or address this with GIS professionals as part of the working group? This will be an agenda item in January.
<p>Abstract Discussion</p>	<ul style="list-style-type: none"> • The abstract was reviewed. Multi-Residential is included. • Multi-Residential & Dual Class counts the number of property units, not the number of residential units.
<p>Next Meeting Date and Location</p>	<ul style="list-style-type: none"> • December 12, 2014 10 am – 1 pm ISAC Offices, West Des Moines. IA
<p>Meeting adjourned at 2:45 pm</p>	

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#	ACTION ITEMS	RESPONSIBLE	DUE DATE
1.	IDR will work with county treasurers to determine what they will need for detailed reports on the LocalGovExchange portal.	Roisen/Chambers/ Arvidson	Prior to next meeting date.
2.	Review Agland Credit file decisions with DOM. Provide revised file layout for group at next meeting.	Roisen/Chambers/ Arvidson	Prior to next meeting date.
3.	Determine when to test the Multi-Residential files. This will be a vendor test only.	ISAC Working Group	At next meeting.
4.	Inclusion of GIS professionals for GIS discussion – make this part of the working group or a subcommittee?	ISAC Working Group	At January meeting.