

Meeting Agenda/Minutes

Senate File 295 Implementation Advisory Panel

DATE: TUESDAY, SEPTEMBER 17, 2013
 TIME: 10:00 A.M. – 12:30 P.M.

LOCATION: ISAC BUILDING, CONF. ROOM A

FACILITATOR	Lucas Beenken / Julie Roisen					
ATTENDEES	X	Mike Albers – Polk County In-House		Ken Kline – Cerro Gordo County Auditor		Monica Peterson – Solutions
	X	Al Ales - Thomson Reuters		Cris Knobbe – Tyler	X	Julie Riesselman - Tyler
	X	Carla Becker – Delaware County Auditor	X	Deb Kout - Solutions	X	Randy Ripperger – Polk County Assessor's Office
	X	Lucas Beenken – Public Policy Specialist	X	Jennifer Kuntz – DAS ITE Project Manager	X	Julie Roisen – Property Tax Division Administrator
	X	Justin Carlson – DAS ITE	X	Ryan Lafrenz – Polk County In-House		Jerry Ross – Tyler
	X	Marsha Carter – Shelby County Auditor	X	Nicole Maakestad – Marshall County Programmer	X	Rodney Ross – Cerro Gordo County Programmer
	X	Mark Castenson – Linn County Assessor's Office	X	Mary Maloney – Polk County Treasurer	X	Ed Saunders – Cedar Rapids City Assessor
	X	Susan Chambers – Property Tax		Brad Miller – Vanguard	X	Sandy Shonka – Cerro Gordo County
	X	Jeff Garrett – Washington County Treasurer	X	Dale McCrea – Muscatine County Assessor	X	Janine Sulzner – Jones County Auditor
		Sam Huffman - Solutions		Deb McWhirter – Butler County Assessor	X	Kim Veeder – Black Hawk County IT Director
X	Carrie Johnson – Local Government DOM	X	Erin Mullenix – Iowa League of Cities	X	Beth Weeks – Cedar Rapids Chief Deputy Assessor	
X	Dianne Kiefer – Wapello County Treasurer	X	Ted Nellesen - DOM	X	Jeanean Willems – Tyler	
	Nick Klein – Vanguard		Joel N. - Solutions			

Agenda topics	Notes:
1. Opening Remarks / Introductions	<ul style="list-style-type: none"> • Meeting opened up with introductions of attendees. • Julie reviewed the agenda and our purpose for the meeting. • Our main goal for the meeting is to finalize the Business Property Tax Credit Data Element template.
2. File Naming Conventions	<ul style="list-style-type: none"> • BPTC Unit ID Generator and Data Element files: <ul style="list-style-type: none"> ○ 40-character maximum ○ County Number ○ Indication of file type - Element or BPTC Data ○ Date • Naming convention structure will be added to the file instructions on the website.
3. Railroad Parcels	<ul style="list-style-type: none"> • Julie met with the legal staff to determine if the Department could assist in processing the Railroad parcels centrally. • Legal review determined that railroad application submissions cannot be centrally handled by the Department. Each county will have to receive applications for all railroad parcels and process them county by county. • Geometry for railroad parcels may cause more difficulty in ascertaining contiguity.
4. Rules	<ul style="list-style-type: none"> • Rules are presently being developed by the Department and until fully passed may change. The Department is making some assumptions in

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	<p>the rule writing process. The ISAC working group will be kept informed and their input will be necessary when draft rules are available.</p> <ul style="list-style-type: none"> • Definition of a person under 4.1 is an individual. However, in order to be contiguous, the parcels need to have a common use and purpose. Example: Julie owns a hardware store and is the landlord of the building next door. These would be two separate units. • Contiguity: <ul style="list-style-type: none"> ○ At this time the department is considering that a road, alley or creek does not break contiguity. This is the part that has yet to be fully explored. ○ County to city borders do not break contiguity. ○ County to county changes DOES break contiguity. • Need to determine process for city/county changes. This will only apply if there is a city assessor.
<p>5. Credits and Exemptions</p>	<ul style="list-style-type: none"> • Discussion around the hierarchy of credits and exemptions. <ul style="list-style-type: none"> ○ Military ○ Homestead ○ Elderly ○ BPTC • 100% DOM value (less exemptions/abatements) >> rollback >> take off military >> homestead >> elderly credit >> new BPT credit • Homestead and military will be a value. Elderly will be identified by a flag unless it is determined that the credit is prorated. The order in which BPTC Credit is subtracted is still in discussion with legal staff.
<p>6. Replacement Claim</p>	<ul style="list-style-type: none"> • Replacement Claim represents the amount of tax dollar lost by tax district for Commercial and Industrial to cover the valuation reduction impact of the rollback. The first year of the claim is for assessment year 2013. • Initially it was planned to use one file for both the BPTC and the Replacement Claim. However, it was determined that the structure of the data will not allow for this so they must be separate files. • The Replacement Claim file must differentiate between TIF base and increment on a parcel level and report at a district level. • IDR will work with the ISAC working group to develop a file structure for the Replacement Claim. The file will begin with the same structure and naming convention as the other two templates. • Aggregate Commercial and Industrial by Tax District – tax dollars claimed and assessed value of loss. • Submissions from the counties will be August 31 and rules will need to be developed in compliance with these dates. Payments from the State will be made September 30, 2013 and another in March 2014.
<p>7. Data Elements Data File</p>	<ul style="list-style-type: none"> • The Data Elements data file contains all information necessary to calculate/give the credit, auditing control and make corrections (if applicable). • The Assessor will submit the BPTC Unit ID Generator file. • The responsible party will pick up the file with the Unit numbers and populate in the Auditor's system. • The Auditor's file will be used for the data elements file. • The Data Elements file will be submitted and retrieved from the same web site as the BPTC Unit ID Generator file. • The file will be submitted and returned in CSV format. If you are downloading from Excel or another application, must convert to CSV and this format will automatically recognize commas and put the field in quotes for processing. • The Value of Land and Improvement (#15 & #16) should not contain cents and \$999,999,999 is the largest value. • Splitting out the land and the dwelling is required because of the upcoming multi-residential classification. • Demo of the application will be at the fall school on October 2.

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	<ul style="list-style-type: none"> November 1 – 15 IDR will conduct UAT testing with the assistance of 5 – 7 counties and all the independent counties if necessary. November 15 is go-live of the BPTC Unit ID Generator application. All counties will be required to submit BPTC Unit ID files between November 15, 2013 and January 1, 2014. February 4 – testing the data elements file drop-off and retrieval. May 1st will be the final testing of the data elements file with calculations.
8. Parking Lot	<ul style="list-style-type: none"> Determine if the Homestead value is rounded to the nearest even dollar. Determine apportionment of Replacement Claim payments (September 2013 and March 2014). City/County logistics and definition of responsible party. Beth and Jewels to discuss before our next meeting. The elderly credit applications run through September of the current tax year. Determine process for handling. Create a new classification for Railroad Bridges. Determination of exemption and credit hierarchy from legal staff. ISAC Auditor working group and IDR will have a working session to determine how to handle splits and combines between January 24 – June 30. Need to circulate draft of Rules to ISAC working group for input.
9. Closing	<ul style="list-style-type: none"> Next meeting will be scheduled tentatively for October 22th. UAT Participants (11/1 – 11/15) will be decided at next meeting. Go to website and subscribe to listserv if you didn't get a message. http://elists.idrf.state.ia.us/scripts/wa.exe?SUBED1=PROPERTYTAX&A=1

#	ACTION ITEMS	RESPONSIBLE
1	Determine if the Homestead value is rounded to the nearest even dollar.	Julie Roisen/ISAC Auditor, Treasurer working group
2	Determine apportionment of Replacement Claim payments (September 2013 and March 2014).	Julie Roisen / Legal Review
3	City/County logistics and definition of responsible party. Beth and Jewels to discuss before our next meeting.	Julie Roisen/ISAC Assessor working group
4	The elderly credit applications run through September of the current tax year. Determine process for handling.	Julie Roisen/ISAC Auditor, Treasurer working group
5	Create a new classification for Railroad Bridges.	Julie Roisen
6	Determination of exemption and credit hierarchy from Legal.	Julie Roisen / Legal Review
7	Auditors need to have a working session to determine how to handle splits and combines between January 24 – June 30.	Julie Roisen/ISAC Auditor working group
8	Need to circulate draft of Rules to ISAC working group for input.	Julie Roisen/ISAC working group
9	Schedule next meeting for ISAC Workgroup – tentatively October 22.	Lucas Beenken