

★ Roll Call Number

Agenda Item Number

24

Date December 3, 2007

Receipt of 2007 Polk County Assessor Annual Report.

Moved by _____ to receive and file attached report.

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE				
COLEMAN				
HENSLEY				
KIERNAN				
MAHAFFEY				
VLASSIS				
TOTAL				

CERTIFICATE

I, DIANE RAUH, City Clerk of said City hereby certify that at a meeting of the City Council of said City of Des Moines, held on the above date, among other proceedings the above was adopted.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

MOTION CARRIED

APPROVED

Mayor

City Clerk

POLK COUNTY ASSESSOR

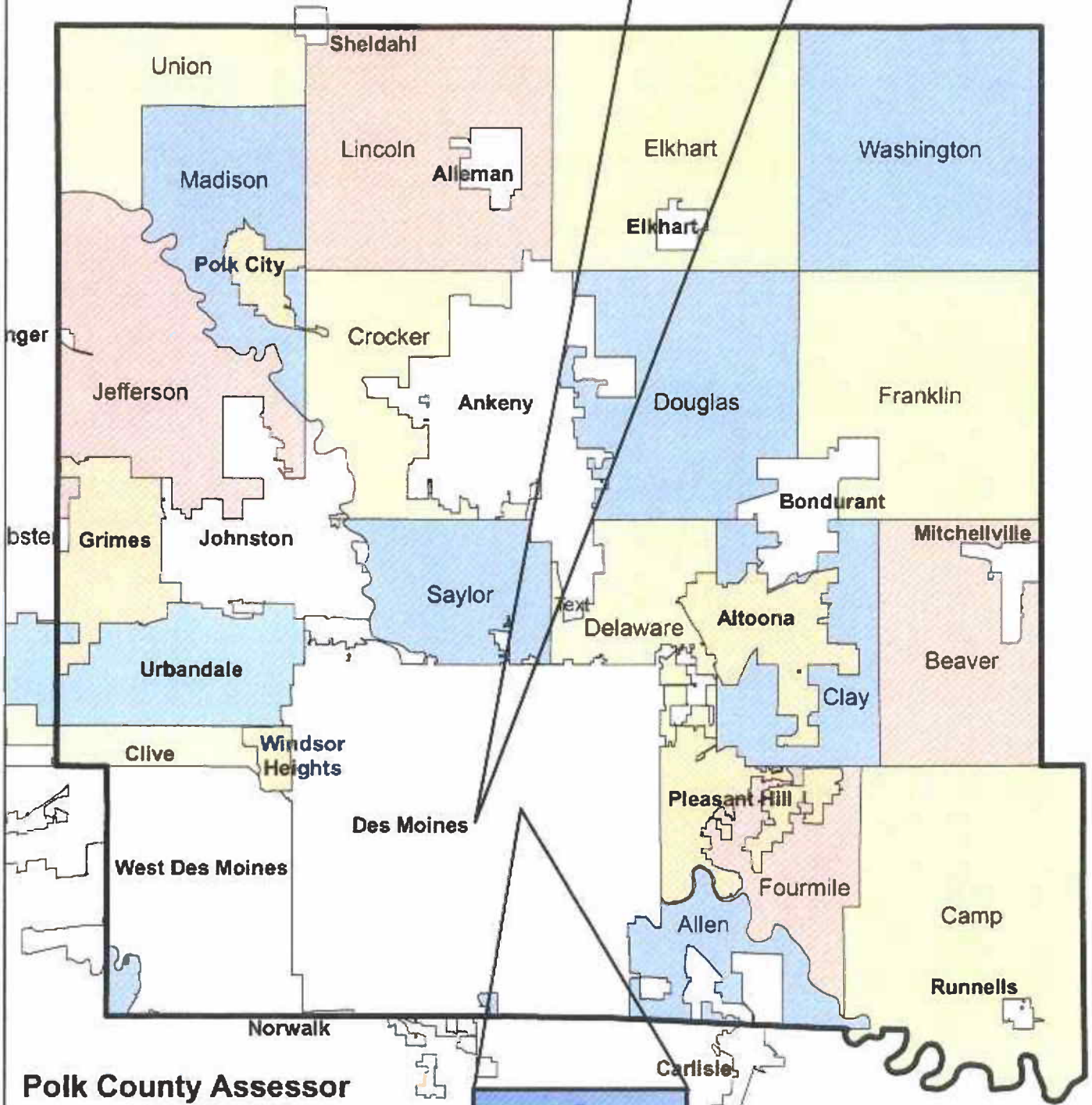
ANNUAL REPORT

2007

Polk County Corporate Boundaries and Township Boundaries



2005 High Resolution
0.40' pixel color aerial
photography



Polk County Assessor
10/01/2007

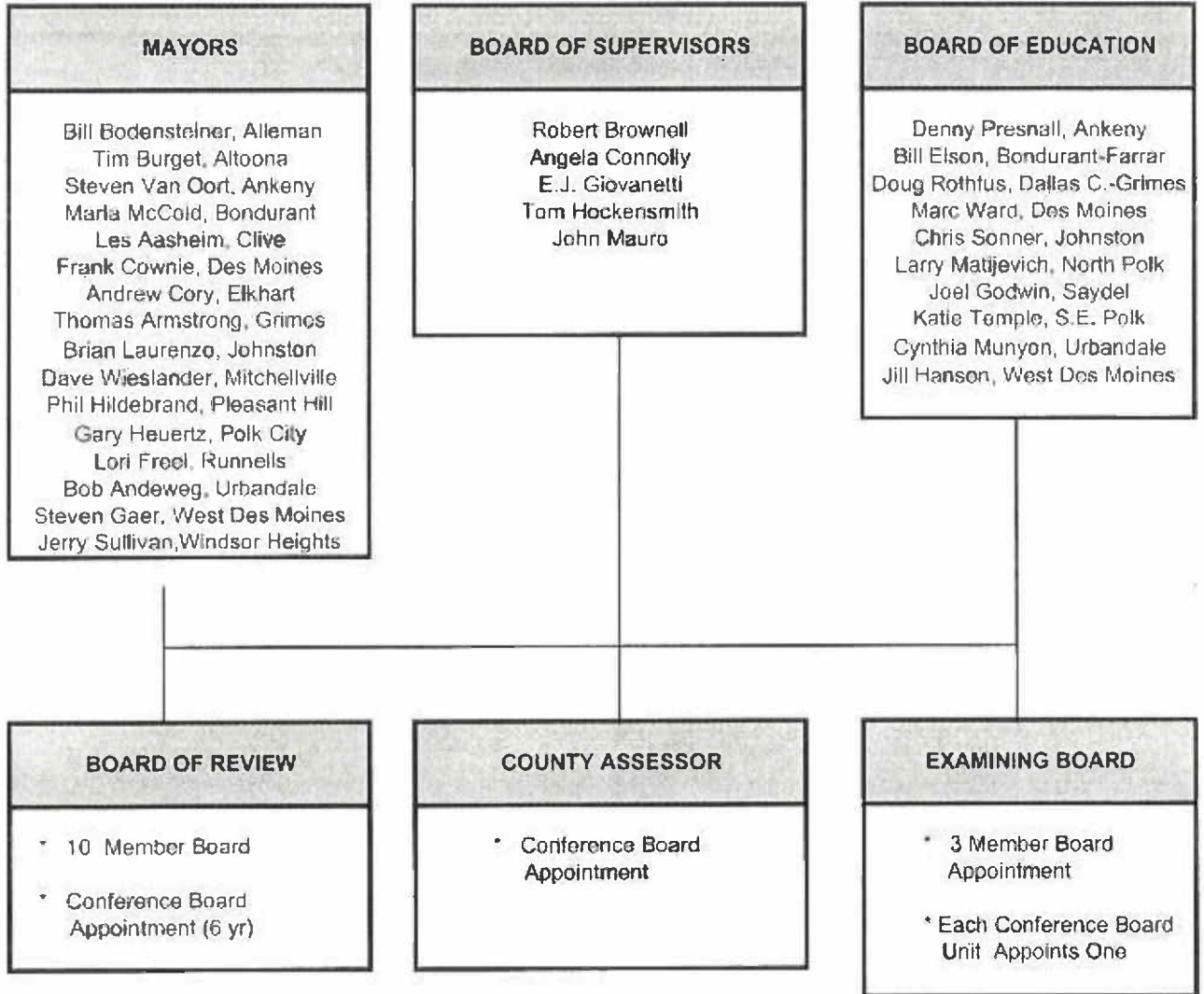


**2007 REPORT
OFFICE OF POLK COUNTY ASSESSOR**

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**POLK COUNTY CONFERENCE BOARD
2007**



**STAFF OF POLK COUNTY ASSESSOR'S OFFICE
MEMBERS, BOARD OF REVIEW AND BOARD OF EXAMINERS
DES MOINES, IOWA
2007**

ASSESSOR'S OFFICE

Administration

Jim Maloney, ASA, ICA
County Assessor

Randy Ripperger, CAE, ICA
Chief Deputy

Tammy Berenguel, Support Supervisor
Rhonda Duncan, Supervisor Real Estate Department
Paul Humble, ICA, Residential Deputy Assessor
Ruth Larsen, Database Administrator
Kelly Low, Accounting Manager
Rodney Hervey, ICA, Commercial Deputy Assessor
Mark Patterson, CCIM, ICA, Commercial Deputy Assessor
Bryon Tack, ICA, MAI, Commercial Deputy Assessor
James Willett, ICA, RES, Residential Deputy Assessor

Appraisers

Douglas Askew, Residential Appraiser II
John Catron, Residential Appraiser II
Michael Caulfield, ICA, Commercial Appraiser III
Rich Colgrove, Residential Appraiser III
Jason Connolly, Appraiser Trainee
Tracy Culbertson, Residential Appraiser III
Patrick Harmeyer, ICA, Commercial Appraiser I
Michelle Henderson, Residential Appraiser I
Paul O'Connell, Residential Appraiser I

Kathryn Kamackers, Residential Appraiser II
Michelle Richards, ICA, Commercial Appraiser II
Regina Russell, Residential Appraiser II
Cathy Stevens, ICA, RES, Residential Appraiser III
Keith Taylor, ICA, Residential Appraiser I
Amy Thorne, ICA, Residential Appraiser III
Brett Tierney, Residential Appraiser I
Patrick Zaines, ICA, Agricultural Appraiser

Office Personnel

Caroyle Andrews
Vincent DeAngelis
Jackie Fontana
Kim Heffernan
Jill Mauro

Comm. Support Specialist
Tax Information Spec.
Permits Coordinator
Photography/Ag Sales
Computer Support Spec

Terry Powell
LaRayne Riccadonna
Rebecca Smith
Julie Van Deest
Ray Willis

Transfers Coordinator
Database Specialist
Residential Sales Coord
Exemptions Coordinator
GIS Coordinator

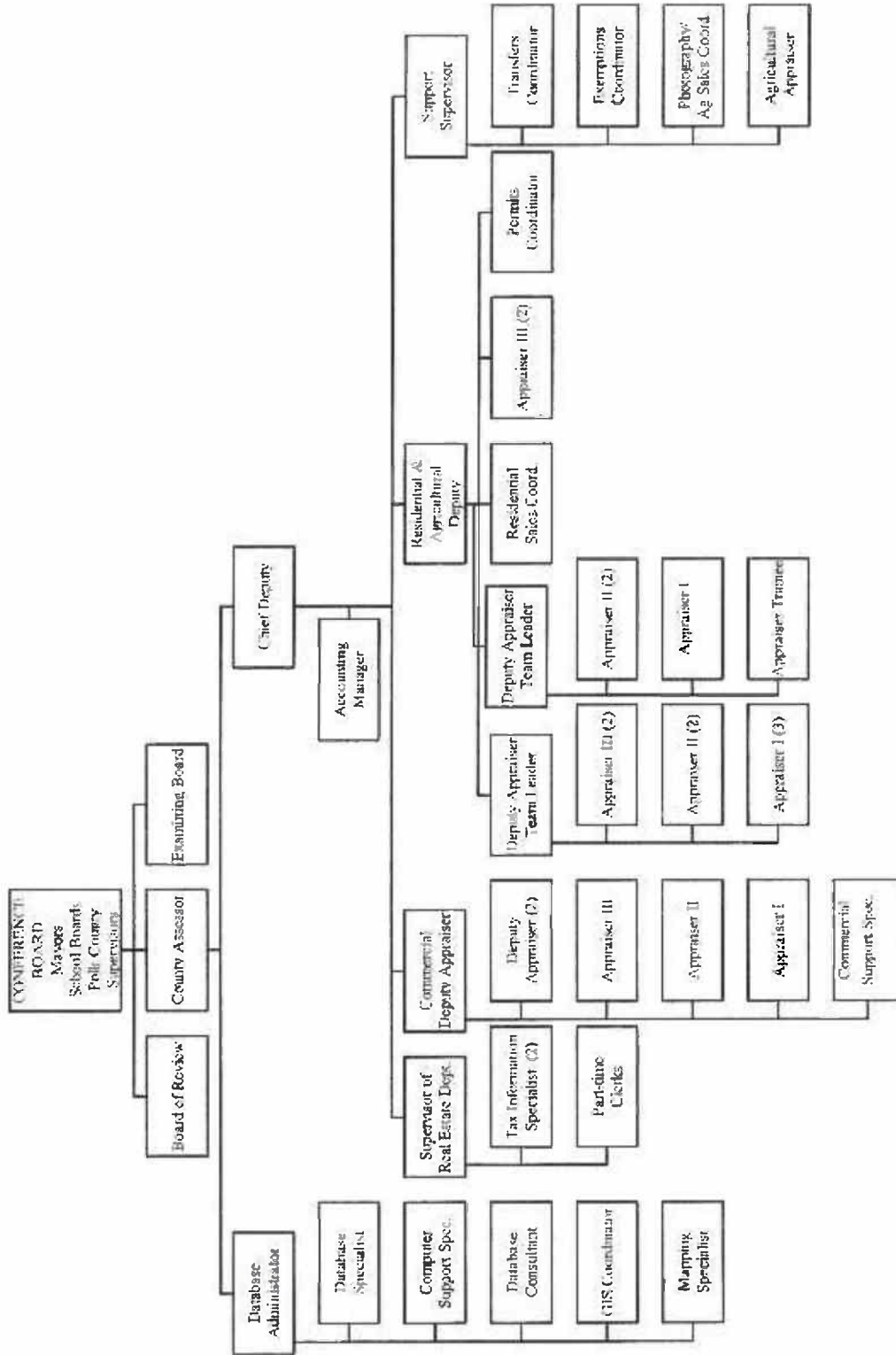
Board of Review

Lora Jorgensen
John Lundstrom
Ruth Reel
Everett Sather
Charles Speas
Dee Dee Sieger
John Tiefenthaler
Leslie Turner
Lee Viggers
Max Wright

Board of Examiners

Art Hedberg
Walter T. Potts, Jr.
Frank Smith

**ORGANIZATIONAL CHART
POLK COUNTY ASSESSOR'S OFFICE
2007**



To: Members of the Conference Board
From: Jim Maloney, Polk County Assessor
Date: November 1, 2007
Subject: Annual Report

Attached is the annual report for the Polk County Assessor for fiscal year 2006/2007. I invite you to read through these pages and learn more about what took place during the year.

Our mission is and always has been to estimate the fair market value of residential and commercial property in Polk County. We continue to do a credible job in this regard, as evidenced by the fact that the Iowa Department of Revenue and Finance deemed that no adjustments (or "equalization orders") were necessary for any property class in Polk County. This means that we are keeping assessments in line with sale prices, which is our goal. Polk County has not received an equalization order for a number of years – something that I am personally very proud of.

It is interesting that we may be entering a period of declining real estate values, something that we have not experienced in Polk County for a very long time. (Our data doesn't show this happening, but some pundits think it's only a matter of time.) But if the market goes down, so will the assessments, as we just follow the market whichever way it goes.

I am also very proud of the talented team of people who work in the Polk County Assessor's Office. Theirs is not always an easy job, but our employees are professional, accessible, diligent, and take great pride in their work.

Here is some additional information I would like to share with you:

- In past years, we have published a report identifying the top property tax payers in Polk County. We are no longer doing this because it's getting more difficult to be certain of the accuracy of the information. For example, there are a variety of ways in which a property owner can hold title, and it's sometimes difficult to discern who is ultimately behind the various legal entities, partnerships, corporations, and so forth.
- We are also changing the way we report data. Historically, we've collected and reported data in a way that makes perfect sense for us, but that can be confusing when trying to compare it to outside sources of information. For example, we typically exclude certain real estate transactions from our reports – sales to family members, for instance, where the sale price may or may not be a reflection on true market value. But Realtor® groups, and others who track sales, don't exclude all of the information we do. Because it is hard to compare apples to apples when there are so many different reports, we are aligning our numbers to be more consistent with how others track data.

- As many of you know, our office has a lawsuit pending over a controversial ruling by the state that mandates property be valued at its “value in current use and not at its highest and best use” rather than its market value. We are adamantly opposed to this ruling for a variety of reasons, the main one being that it will shift the tax burden between various groups of tax payers, and that is fair to no one. At the present time, the suit is winding its way through the system, and a judge is set to hear the case in December. If you would like more information on this topic, please see archived issues of our newsletter *RealTalk* at www.assess.co.polk.ia.us. (Click on “Assessor News.”) There is an additional link to copies of the petition, answer and depositions at this address for those who might want to delve deeper into the issue.
- A new statewide Property Assessment Appeal Board began operating in 2007; this board is charged with hearing appeals from property owners who protested an assessment decision and were not satisfied with the outcome. Statewide, there were 877 appeals filed, 276 of those were in Polk County – nearly all are still pending.

The goal of this new board is to ensure that assessments are equitable and fair, but to do that will require very thoughtful presentations of evidence by both the Assessor and the property owner. When we are provided with evidence that the property owner is correct (usually it is because of new information such as correct dimensions of the structure, a more recent sale than we knew about, etc.) we are glad to adjust the assessment accordingly. Success of this initiative will also require very well written opinions and guidance from the appeal board itself. Given the volume of appeals, it appears to us that both the assessors and the PAAB have major challenges ahead.

- Finally, in the coming year we will continue our exterior review project by senior staff of residential property in Polk County. This process is being done to verify that the information we have about a property appears correct. For example, we are looking for things like new structures, improvements or other changes to the home that we don’t have on record. This is a routine process; we will not be entering homes unless invited. One-third of the homes were reviewed for the 2005 assessment year, one-third of the homes will be reviewed for the 2009 assessment year, and the remaining one-third of the homes will be reviewed for the 2011 assessment year. A map showing the areas scheduled for review is on page 12.

I hope you find the information in this report useful, and that you will contact me if you have any questions or would like more information. As always, our office wants to be your resource for property assessment and related issues.

