

**2018 BOARD OF REVIEW - REGULAR SESSION  
REPORT TO THE DIRECTOR OF REVENUE**

Mason City  
City or County

NOTE: This report must be submitted to the Director of Revenue within 15 days of your adjournment.

- How many days did your board of review meet during 2018? 5
- List below the number of protests filed for each class of property and the number of protests upheld and denied for each class. Consider a protest upheld if even a partial reduction in the assessment was made.

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED
* Agricultural			
* Residential Dwelling on Agricultural Realty			
Residential "outside incorporated cities"			
Residential "within incorporated cities"	55	20	35
Commercial	17	7	10
Industrial			
Mult-Residential			
<b>TOTAL</b>	<b>72</b>	<b>27</b>	<b>45</b>

\* If a protest was filed on a farm unit including a protest of the value of a residential dwelling located thereon, consider this as 2 protests, and report such protests separately under the appropriate classes of agricultural **and** residential dwelling on agricultural realty. If only one or the other was protested, consider it a single protest, and enter under the appropriate class.

- List below the number of assessments raised or lowered by your board acting upon its own initiative. Do not include protests that were reported under item 2.

CLASS	NUMBER OF INCREASES	NUMBER OF DECREASES
* Agricultural		
* Residential Dwelling on Agricultural Realty		
Residential "outside incorporated cities"		
Residential "within incorporated cities"	2	18
Commercial		7
Industrial		
Multi-Residential		
<b>TOTAL</b>	<b>2</b>	<b>25</b>

4. List below the total amount by which the assessor's original 2018 assessed valuations were increased or decreased for each class of property. If the BOR action was a class change only, do not show it as a decrease from one class and an increase to the other. Only the revaluation amount, if any, after the class change is pertinent. Please indicate a net decrease with a - in front of the amount.

CLASS	NET INCREASE OR DECREASE
* Agricultural	\$ _____
* Residential Dwelling on Agricultural Realty	_____
Residential "outside incorporated cities"	_____
Residential "within incorporated cities"	-165,760
Commercial	-499,190
Industrial	_____
Multi-Residential	_____
<b>TOTAL</b>	<b>\$ -664,950</b>

\* If an assessment was raised or lowered for a farm unit including the value of a residential dwelling located thereon, consider this as two (2) actions, and report such changes separately under agricultural and residential dwellings on agricultural realty classes. If a change was made to only one or the other, report the change in the appropriate class.

5. List below the name, occupation, date of latest appointment or reappointment to the board, and length of service on the board for each member of your board of review.

NAME	OCCUPATION	YEAR OF LATEST (RE) APPOINTMENT	LENGTH OF SERVICE (YRS)
Ray Mechem Chairman	Real Estate Financing	2017	4
Janel Nagel	Appraiser	2013	5
Dave Guetzko	Realtor	2015	3
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Date			5/23/18

The report must be signed below by each board of review member. **Sending the report electronically affirms that members have signed the board of review report that is on file in the assessor's office.** In the event a member disagrees with parts or all of the report or would like to elaborate upon statements in this report, such comments should be made on a separate page and attached to this report.
