

Board of Supervisors' Room  
Court House  
Carroll, Iowa  
May 25, 2006

On the 25th day of May, 2006, at 6:30 p.m., the members of the Carroll County Board of Review convened in the Board of Supervisor's Room at Carroll, Iowa, for the purpose of conducting oral hearings. All members were present except for Hyland. It was moved by Nixon and seconded by Merritt to approve the minutes of the May 17, 2006, meeting as mailed. All answered "aye". Motion carried.

The Board discussed at length the five petitions filed on downtown Carroll properties. After their discussion, the Board made the following decisions:

**06-005** Calvin D. and Lola M. Peterson d/b/a Flower Garden and Gift Shop, Parcel No. **06-24-388-001**. It was moved by Merritt and seconded by Nixon to deny the petition as they found the property to be equitably assessed and there was insufficient evidence presented to prove the assessment was excessive. All answered "aye". Motion carried. The value remains \$227,120.

**06-006** R & R Rental, Inc., Parcel No. **06-24-388-004**, Edge 2. It was moved by Daniel and seconded by Merritt to deny the petition as they found the property to be equitably assessed and there was insufficient evidence presented to prove the assessment was excessive. The also found there was insufficient evidence to prove the alleged error. All answered "aye". Motion carried. The value remains \$124,590.

**06-007** R & R Rentals, Parcel No. **06-24-380-008**, Good News Books and Classic Apparel. It was moved by Nixon and seconded by Daniel to deny the petition as they found the property to be equitably assessed and there was insufficient evidence presented to prove the assessment was excessive. The also found there was insufficient evidence to prove the alleged error. All answered "aye". Motion carried. The value remains \$226,950.

**06-008** R & R Rental, Inc., Parcel No. **06-24-388-005**, Christopher Banks. It was moved by Merritt and seconded by Daniel to deny the petition as they found the property to be equitably assessed and there was insufficient evidence presented to prove the assessment was excessive. The also found there was insufficient evidence to prove the alleged error. All answered "aye". Motion carried. The value remains \$127,680.

**06-009** R & R Rental, Inc., Parcel No. **06-24-388-002**, DOT Offices. It was moved by Nixon and seconded by Merritt to deny the petition as they found the property to be equitably assessed and there was insufficient evidence presented to prove the assessment was excessive. All answered "aye". Motion carried. The value remains \$158,910.

The Board proceeded to discuss their rules of procedure. It was moved by Daniel and seconded by Nixon to make the 2006 Rules of Procedure permanent with some changes. The Permanent Rules of Procedure are to be distributed with blank petition forms and also posted on the Assessor's website. All answered "aye". Motion carried. The Permanent Rules of Procedure are as follows:

1. All meetings of the Carroll County Board of Review will be held according to Chapter 21, Code of Iowa, Official Meetings Open to Public.
2. Each petitioner who wishes an oral hearing must make his request for same at the time of filing his written petition.
3. Each petitioner will be notified of his time for appearance by the Carroll County Assessor's Office. Each petitioner will be allotted ten (10) minutes to present his case. Additional properties will be allowed additional time.
4. A petitioner who fails to keep his appointment with the Board without notifying the Assessor's Office of his inability to meet with the Board at his specific time will be considered to have waived his right to an oral hearing.
5. The order of appointments will be as near as possible according to the filing of the petitions.
6. Petitions with incomplete legal descriptions will be considered invalid by the Board and will be denied.
7. Requests for group hearings before the Board will be at the Board's discretion.
8. The Board will hear the petitioners and take appeals under advisement prior to making a decision. The petitioner will be notified of the Board's final decision in writing.
9. Each petitioner will be allowed only one hearing before the Board.
10. Hearings may be tape recorded at the Board's discretion.
11. These rules are subject to modification by a majority vote of the Board.
12. The Clerk of the Board is to note the time limit to the petitioner at the beginning of his hearing.

There being no further no further business to come before the Carroll County Board of Review, it was moved by Merritt and seconded by Daniel to adjourn the 2006 Regular Session of the Carroll County Board of Review. All answered "aye". Motion carried and the Board adjourned.

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Pete Croghan, Chairperson

Attest: \_\_\_\_\_  
Bob Merritt, Clerk