

OFFICIAL NOTICE

The Des Moines County Board of Supervisors will hold a regular session on **Wednesday, July 5th, 2023** at 9:00 A.M. in the public meeting room at the Des Moines County Courthouse.

8:30 AM -Work Session: Board of Supervisors: Review of Weekly Business

PUBLIC NOTICE – the meeting can be viewed by live stream at www.dmcountry.com/youtube. Anyone with questions during the meeting may email the Board of Supervisors at board@dmcountry.com OR call 319-753-8203, Ext 4

TENTATIVE AGENDA:

1. Pledge of Allegiance
2. Changes to Tentative Agenda
3. Meet with Department Heads / Elected Officials
4. Correspondence
5. Discussion / Vote:
 - A. 1st Public Hearing for Ordinance #62 – Regulations for the Siting and Operation of Wind Energy Conversion Systems
 - B. Accounts Payable Claims
 - C. Approval of Employment Contract Renewal for Maintenance Director
 - D. Approval of Information Technology Manager Contract Renewal
 - E. 28E Agreement between Des Moines County and RUSS for Environmental Health Services Coverage
 - F. Personnel Actions:
 1. Auditor (1)
 2. Correctional Center (2)
 - G. Reports:
 1. Assessor's 2023 PAAB and District Court Notification
 - H. Minutes for Regular Meeting on June 27th, 2023
6. Other Business
7. Future Agenda Items
8. Committee Reports
9. Public Input
10. Adjournment

Work Session Following the Meeting:

BOS / County Engineer

RE: Project Tour



Des Moines Board of Supervisors Staff Report for Meeting on July 5, 2023

Regulations for the Siting and Operation of Wind Energy Conversion Systems (Ordinance No. 62)

Land Use staff have prepared a new ordinance, which is intended to address the development of commercial-scale wind energy farms in unincorporated Des Moines County. An initial draft of this ordinance was first presented to the Board at a work session on November 15, 2022, along with a separate ordinance for commercial-scale solar energy farms, which is currently in the process of being reviewed by the Board. The wind farm ordinance has since had a number of revisions made, following subsequent work sessions in March and May of 2023.

The purpose of Ordinance No. 62 is to establish a set of minimum standards for the siting, placement, construction, installation, operation, maintenance, and decommissioning of Commercial Wind Energy Conversion Systems, in order to protect the public health, safety and community welfare of the residents of Des Moines County.

The ordinance is divided into the following sections:

- **General Provisions** – defines the jurisdiction of the ordinance, and indicates which types of infrastructure fall under that jurisdiction
- **Definitions** – defines specific terms applying to wind energy infrastructure, as well as certain terms that are to be used under a specific context for this ordinance
- **Minimum Siting and Design Standards** – provides a set of basic standards for wind farms, pertaining to setback, height, appearance, security, etc.
- **Permitting and Review Procedure** – outlines the process to apply for permits, what information/attachments must be included, and what the review/approval process looks like
- **Road Use and Mitigation of Damages** – outlines the requirements pertaining to the use and repair of roads and related public infrastructure during the construction of a wind farm
- **Decommissioning and Abandonment** – outlines the requirements pertaining to the decommissioning of a wind farm at the end of its useful life
- **Meteorological Evaluation Towers** – outlines a set of basic standards and the approval process pertaining specifically to MET towers, which are temporary structures used to study wind conditions in advance of establishing a wind farm

Staff would like to thank the Board members for all of the time you've spent reviewing the draft ordinances, and offering questions, suggestions and other feedback to us. It has been a long process, but also a productive one, and we greatly appreciate your patience and attentiveness throughout the past 8 months. We would also like to thank the other County staff members that have participated in this process, including County Engineer Brian Carter, County Conservation Director Chris Lee, County Auditor Sara Doty, and Assistant County Attorney Trent Henkelvig.

Finally, we would like to thank all other individuals and organizations that we've consulted with in the process of drafting and refining these ordinances. This includes staff at Henry, Linn and Clinton Counties, as well as Bright Future Iowa and the Center for Infrastructure & Economic Development.

Thank you,

A handwritten signature in black ink, appearing to read 'Zach James', written in a cursive style.

Zach James
Land Use Administrator – Des Moines County

**DES MOINES COUNTY
BOARD OF SUPERVISORS
RESOLUTION #2023-035**

WHEREAS the Des Moines County Board of Supervisors acknowledges the potential that one or more commercial-scale wind energy farms may be developed upon private property in Des Moines County, and

WHEREAS other counties in Iowa and neighboring states have adopted ordinances to regulate the development of such wind farms, and the Board recognizes the need to establish similar regulations for unincorporated Des Moines County, and

WHEREAS an ordinance has been prepared for the purpose of establishing a set of minimum standards for the siting, placement, construction, installation, operation, maintenance, and decommissioning of Commercial Wind Energy Conversion Systems, in order to protect the public health, safety and community welfare of the residents of Des Moines County,

NOW THEREFORE, BE IT RESOLVED: That the Board of Supervisors hereby approves and adopts the Regulations for the Siting and Operation of Wind Energy Conversion Systems (Ordinance No. 62).

Approved and adopted this 18th day of July, 2023.

DES MOINES COUNTY BOARD OF SUPERVISORS

Shane McCampbell, Chair

Tom L. Broeker, Vice Chair

Jim Cary, Member

ATTEST: _____

Sara Doty, County Auditor

EMPLOYMENT CONTRACT FOR DES MOINES COUNTY

MAINTENANCE DIRECTOR

This Employment Contract made and entered into this 5th day of July 2023, by and between Des Moines County, Iowa by its Board of Supervisors, hereinafter called "Board" and Rodney Bliesener, hereinafter called "Maintenance Director".

WHEREAS the Board desires and needs the services of a Maintenance Director, and Rodney Bliesener is willing, able, and duly qualified to perform those services for Des Moines County and the Board.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties mutually agree, covenant, and contract with each other as follows:

1. The Board hereby employs Rodney Bliesener, the Des Moines County Maintenance Director for the period beginning July 1st, 2023 and ending June 30, 2025. The salary will be reviewed yearly after an employee evaluation has been completed by the Board. As the Board agrees, the wage will be adjusted annually or not based on review/performance.
2. The Maintenance Director shall at all times while employed as Des Moines County Maintenance Director reside within Des Moines County, Iowa.
3. The Board shall furnish all equipment, labor, and materials necessary for efficient performance of the official duties of the Maintenance Director.
4. The Maintenance Director shall, in the performance of his duties, at all times, work under the direction of the Board. The Maintenance Director shall keep advised as to the condition and the status of the Maintenance Department. The Maintenance Director shall be directly responsible to the Board for all of the duties required of his Department and all employees therein. The Maintenance Director shall be directly responsible to the Board for hiring of employees to fill vacancies within his Department. The Maintenance Director shall be directly responsible to the Board for administering discipline to the employees of the Maintenance Director, all of which shall be with the advice and consent of the Board.
5. The Maintenance Director shall devote his professional time and talents to the best of his ability for the best interests of Des Moines County, Iowa. The Maintenance Director shall be indemnified and saved harmless for any and all actions taken against Des Moines County, Iowa, the Board, and/or the Maintenance Director due to actions performed by the Maintenance Director in the course of his official duties, which actions are not willful, reckless, wanton, or grossly negligent. The Board shall subscribe or continue to subscribe to existing

insurance coverage to effectuate the purpose of this paragraph and to provide defense for any covered litigation and payment of any covered judgments.


6. The Maintenance Director shall, at a minimum, perform the following duties:
 - a. Provide all maintenance, janitorial, security and safety services as required for all Des Moines County owned or operated facilities, including grounds, sidewalks, and parking lots.
 - b. Perform all administrative duties and functions as required.
 - c. Any and all other duties assigned by the Board.
7. The Maintenance Director shall be paid his actual and necessary expenses incurred in the performance of his official duties outside of Des Moines County, Iowa. The Maintenance Director shall be allowed a County rate per mile for use of his private vehicle when use of said vehicle is deemed necessary by the Maintenance Director for the transaction of official business.
8. The Maintenance Director shall be granted time off with pay to attend pertinent and professional conferences, professional meetings, short courses, and such meetings or conferences where attendance may be mandatory, as approved by the Board, and any and all expenses incurred by attendance at said meetings or conferences shall be paid by the Board as allowed by Iowa law.
9. The Maintenance Director shall be provided life and health benefits, sick leave, longevity and paid holidays for full-time work status as provided by the Board to other County employees.
10. The Maintenance Director shall be entitled to four (4) weeks of vacation annually. Two weeks of any unused vacation time remaining at the end of each contract year shall carry over into the next contract year.
11. This Contract may be terminated as follows:
 - a. The Maintenance Director may terminate this Contract at any time without cause by giving ninety (90) days notice to the Board. In such event, the Maintenance Director shall continue to render services as required in this Contract and shall be paid his regular compensation up to the date of termination.
 - b. Either party may terminate this Contract for cause. In such case, the terminating party shall set forth in a written notice to the other party the specific facts upon which cause for termination is based, together with the date of termination.

12. In the event of the termination of this Contract, any and all property of Des Moines County shall remain the property of the County.
13. If any provision of the Contract shall be deemed to be void by Order of the Court, statute, or otherwise, the remaining provision of this Contract shall be unaffected thereby and shall remain in full force and effect as allowed by law.
14. Release and Indemnification – This release is intended by Mr. Bliesener to be all encompassing and to act as a full and total release of any claims, whether specifically enumerated here or not, and/or his heirs or assigns may have or have had against Des Moines County or its agents, employees, and/or elected officials, arising from conduct occurring up to and through the date of this agreement including, but not limited to, any claims arising from any Federal, State, or Local laws dealing with employment, employment benefits, and/or employment discrimination.

APPROVED this 5th day of July 2023.

DES MOINES COUNTY, IOWA

BY: _____
Shane McCampbell
Chair, Board of Supervisors


Rodney Bliesener, Maintenance Director

BY: _____
Tom Broeker
Vice-Chair, Board of Supervisors

BY: _____
Jim Cary
Member, Board of Supervisors

ATTEST:

Sara Doty
Des Moines County Auditor

EMPLOYMENT CONTRACT FOR DES MOINES COUNTY
INFORMATION TECHNOLOGY MANAGER

This Employment Contract made and entered into this 5th day of July 2023, by and between Des Moines County, Iowa by its Board of Supervisors, hereinafter called “Board” and Colin Gerst, hereinafter called “Information Technology Manager.

WHEREAS the Board desires and needs the services of an Information Technology Manager, and Colin Gerst is willing, able, and duly qualified to perform those services for Des Moines County and the Board.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties mutually agree, covenant, and contract with each other as follows:

1. The Board hereby employs Colin Gerst, the Des Moines County Information Technology Manager for the period beginning July 1st, 2023 and ending June 30, 2025. The salary will be reviewed yearly after an employee evaluation has been completed by the Board. As the Board agrees, the wage will be adjusted annually or not based on review/performance.
2. The Information Technology Manager shall at all times while employed as Des Moines County Information Technology Manager reside within Des Moines County, Iowa.
3. The Board shall furnish all equipment, labor, and materials necessary for efficient performance of the official duties of the Information Technology Manager.
4. The Information Technology Manager shall, in the performance of his duties, at all times, work under the direction of the Board. The Information Technology Manager shall keep advised as to the condition and the status of the Information Technology Department. The Information Technology Manager shall be directly responsible to the Board for all of the duties required of his Department and all employees therein. The Information Technology Manager shall be directly responsible to the Board for hiring of employees to fill vacancies within his Department. The Information Technology Manager shall be directly responsible to the Board for administering discipline to the employees of the Information Technology Manager, all of which shall be with the advice and consent of the Board.
5. The Information Technology Manager shall devote his professional time and talents to the best of his ability for the best interests of Des Moines County, Iowa. The Information Technology Manager

shall be indemnified and saved harmless for any and all actions taken against Des Moines County, Iowa, the Board, and/or the Information Technology Manager due to actions performed by the Information Technology Manager in the course of his official duties, which actions are not willful, reckless, wanton, or grossly negligent. The Board shall subscribe or continue to subscribe to existing insurance coverage to effectuate the purpose of this paragraph and to provide defense for any covered litigation and payment of any covered judgments.

6. The Information Technology Manager shall, at a minimum, perform the following duties:
 - a. Be familiar with County computer hardware, including all of the vendor manuals and special operations so as to be able to provide for the day-to-day operations of County computer systems;
 - b. Be knowledgeable of all software programs relating to the County computer system(s) including the ability to explain and define required changes to a programmer for updates and changes;
 - c. Be able to schedule and perform periodic updates and backups for all source materials, as well as manage, schedule and perform required machine reports to meet the requirements of other County Officials.
 - d. Comply with any and all state and federal laws, statutes, and authorities.
 - e. Organize and maintain a functioning and orderly computer system Or systems room(s) which shall include:
 - i. Filing system,
 - ii. Equipment maintenance schedule;
 - iii. Equipment security system, and
 - iv. Resource materials and recommendations on new purchases or equipment updates so as to maintain the systems with the latest “state of the art” equipment necessary for County operations;
 - f. Carefully analyze problems, confer with officials using the County computer system(s), and make constructive recommendations to the Board and other County officials. The Information Technology Manager shall perform all tasks in a professional and courteous manner;
 - g. Establish cooperative communications between users of the County computer system(s) and between vendors;
 - h. Establish training for all users of County computer system(s) on

the proper use of the system(s), including printers, and train in the usage of all instruction manuals;

- i. Assist vendors in adopting changes to software or hardware of the county computer system; and
 - j. Any and all other duties assigned by the Board.
7. The Information Technology Manager shall be paid his actual and necessary expenses incurred in the performance of his official duties outside of Des Moines County, Iowa. The Information Technology Manager shall be allowed a County rate per mile for use of his private vehicle when use of said vehicle is deemed necessary by the Information Technology Manager for the transaction of official business.
8. The Information Technology Manager shall be granted time off with pay to attend pertinent and professional conferences, professional meetings, short courses, and such meetings or conferences where attendance may be mandatory, as approved by the Board, and any and all expenses incurred by attendance at said meetings or conferences shall be paid by the Board as allowed by Iowa law.
9. The Information Technology Manager shall be provided life and health benefits, sick leave, longevity and paid holidays for full-time work status as provided by the Board to other County employees.
10. The Information Technology Manager shall be entitled to four (4) weeks of vacation annually. Two weeks of any unused vacation time remaining at the end of each contract year shall carry over into the next contract year.
11. This Contract may be terminated as follows:
 - a. The Information Technology Manager may terminate this Contract at any time without cause by giving ninety (90) days notice to the Board. In such event, the Information Technology Manager shall continue to render services as required in this Contract and shall be paid his regular compensation up to the date of termination.
 - b. Either party may terminate this Contract for cause. In such case, the terminating party shall set forth in a written notice to the other party the specific facts upon which cause for termination is based, together with the date of termination.
12. In the event of the termination of this Contract, any and all property of the Des Moines County Information Technology Department shall remain the property of the County.

13. If any provision of the Contract shall be deemed to be void by Order of the Court, statute, or otherwise, the remaining provision of this Contract shall be unaffected thereby and shall remain in full force and effect as allowed by law.
14. Release and Indemnification – This release is intended by Mr. Gerst to be all encompassing and to act as a full and total release of any claims, whether specifically enumerated here or not, and/or his heirs or assigns may have or have had against Des Moines County or its agents, employees, and/or elected officials, arising from conduct occurring up to and through the date of this agreement including, but not limited to, any claims arising from any Federal, State, or Local laws dealing with employment, employment benefits, and/or employment discrimination.

APPROVED this 5th day of July 2023.

DES MOINES COUNTY, IOWA

BY: _____
Shane McCampbell
Chair, Board of Supervisors

Colin Gerst, IT Manager

BY: _____
Tom Broeker
Vice-Chair, Board of Supervisors

BY: _____
Jim Cary
Member, Board of Supervisors

ATTEST:

Sara Doty
Des Moines County Auditor

**DES MOINES COUNTY AND REGIONAL UTILITY SERVICE SYSTEMS (RUSS)
28E AGREEMENT FOR ENVIRONMENTAL HEALTH SERVICES COVERAGE.**

This agreement shall provide Environmental Health Services for Des Moines County pursuant to Iowa Code Chapter 28E. Each entity shall pass by majority vote or by resolution approving this agreement.

1. **PURPOSE.** The purpose of this agreement is to establish a working mechanism among the participating entities so there is an Environmental Health Specialist (EHS) for Des Moines County who can make decisions and answer questions with regards to environmental health situations.

This agreement does not contemplate and shall not be construed to limit or expand the powers of the participating entities, except as expressly stated in this agreement.

2. **AUTHORIZATION.** The RUSS designee shall be authorized to serve as the Environmental Health Specialist (EHS). Des Moines County is authorized to grant authority to said EHS as is allowed by law. The RUSS designee shall be authorized to enforce environmental health rules and regulations according to county standards and Iowa Administrative Code 567 Chapter 69 (455B) (Wastewater), Iowa Administrative Code 567 Chapter 68 (455B) (Commercial Septic Tank Cleaners), Iowa Administrative Code 567 Chapter 39 (455B) (Requirements for Properly Plugging Abandoned Wells), Iowa Administrative Code 567 Chapter 49 (455B) (Nonpublic Water Supply Wells), Iowa Administrative Code 641 Chapter 22 (135) (Tattoo), Iowa Administrative Code 641 Chapter 24 (135) (Private Well Testing, Reconstruction and Plugging-Grants to Counties), and Iowa Administrative Code 641 Chapter 15 (135I) (Swimming Pools and Spas).

3. **POWER AND AUTHORITY.** The EHS shall have the power and authority to carry out the duties required by law.

To further implement this agreement, the Des Moines County Board of Health will form the Administrative Board. The Administrative Board, subject to input from the Board of Supervisors, will be responsible for the administration of this agreement.

The Administrative Board for Des Moines County shall reimburse RUSS at a rate of \$7,000.00 (Due by the 20th day of every month) per month for wages of the RUSS representative or designee acting pursuant to this agreement.

4. **DUTIES.** The EHS shall collect, compile and interprets various data related to environmental health, enforce environmental standards for the construction of private sewage disposal systems, issue permits, collect water samples, investigate environmental complaints, conduct environmental health pre-inspections, final inspections, environmental investigations, copy files/documents as needed, take phone calls and answer environmental regulatory questions, provide monthly (or as needed) updates to the Board of Health, and follow up on uncompleted environmental health work/permits.

5. **QUALIFICATIONS.** RUSS shall provide (annually) to Des Moines County Board of Health a copy of their Staff's Iowa Environmental Health Certification before serving as the EHS for Des Moines County.

6. **LIABILITY.** All claims against Des Moines County for the actions of the EHS within the scope of the duties as defined in paragraph 4 recited above, shall be the responsibility of Des Moines County. Des Moines County shall maintain its own insurance coverage for the above type of claims. Des Moines County shall indemnify RUSS for any claims arising out of RUSS performing the duties of the Des Moines County EHS.

7. EFFECTIVE DATE OF AGREEMENT. This agreement shall become effective July 1, 2023 between governmental entities upon its passage by the Des Moines County Board of Health, and the RUSS Board of Directors. Des Moines County Board of Health and RUSS shall furnish each copies approving the agreement and authorizing signature of this agreement.

8. DURATION. The duration of this agreement shall be perpetual in nature:

9. AMENDMENT. This agreement may be amended at any time by mutual agreement of the parties. All other agreements for environmental health services or parts in conflict herewith are hereby repealed upon its passage.

10. TERMINATION. This agreement shall remain in full force and effect until such time as the Des Moines County Board of Health (by majority vote) or by the R.U.S.S. Board (by majority) vote and pass to withdrawing from this agreement. To provide an effective withdrawal, the entity wishing to withdraw shall provide a sixty (60) days' notice. This agreement may also be terminated at any time by mutual agreement of the parties. This agreement shall not be interpreted to give any rights to any person serving as the EHS as a result of this agreement and should not be interpreted as any type of an employment contract.


This agreement, and any amendments, shall be filed with the Secretary of State and recorded with the Des Moines County Recorder.

This agreement passed and dated by the respective parties as follows:

DES MOINES COUNTY, IOWA

On the _____ day of _____, 2023.

(Date): _____
Regional Utility Service Systems
By Daryl Wood, it's Chairman

 (Date): 6-22-2023
Des Moines County Board of Health
By, it's Chairperson

(Date): _____
Regional Utility Service Systems
By Chris Ball, it's Secretary

(Date): _____
Des Moines County Board of Health
By, it's Vice Chairperson

(Date): _____
Des Moines County Board of Supervisor
By, it's Chairperson

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Sue Poling Employee #: 00935
Title: Payroll 1st Deputy Department: Auditor

STATUS CHANGES

TERMINATION

- | | |
|--------------------------------------|---|
| <input type="checkbox"/> Resignation | <input type="checkbox"/> Unsatisfactory Probation |
| <input type="checkbox"/> Discharge | <input type="checkbox"/> Death |
| <input type="checkbox"/> Retirement | <input type="checkbox"/> Other, Explain _____ |

Last Day Worked _____
Add Vacation Days _____ to _____
Add Sick Days _____ to _____
Add Other Days _____ to _____
Last Day Paid _____
Unpaid Days _____ to _____

Final Termination Date _____
Final Rate of Pay _____
Permanent Address _____
City, State, Zip _____

LEAVE OF ABSENCE

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> Maternity | <input type="checkbox"/> Educational |
| <input type="checkbox"/> Medical | <input type="checkbox"/> Military |
| <input type="checkbox"/> Other, Explain _____ | |

Dates of Absence _____ to _____

Does the employee Want
Health Insurance Continued Yes No
Does Employee Want Life
Insurance Continued Yes No

Authorized by: 
Authorized by: _____

Department: Auditor
Department: _____

Date: 06/27/2023
Date: _____

Pay Period Ending: _____ Payroll Date: _____

TRANSFER

- | | |
|------------------------------------|--------------------------------------|
| <input type="checkbox"/> Permanent | <input type="checkbox"/> Voluntary |
| <input type="checkbox"/> Temporary | <input type="checkbox"/> Involuntary |

Previous Title _____
Previous Dept _____
New Job Title _____
New Dept _____
Previous Rate _____ New Rate _____
Effective Transfer Date _____

LAY OFF

Does the employee Want
Health Insurance Continued Yes No
Does Employee Want Life
Insurance Continued Yes No
Last Day Worked _____

SALARY ADJUSTMENT

- | | |
|---|--|
| <input type="checkbox"/> Reclassification | <input type="checkbox"/> Demotion |
| <input type="checkbox"/> Anniversary | <input type="checkbox"/> Reduction |
| <input type="checkbox"/> Promotion | <input type="checkbox"/> Suspension |
| <input type="checkbox"/> Probationary | <input checked="" type="checkbox"/> Other, Explain _____ |

.54 Unpaid time for 6/23/2023

Previous Rate _____ New Rate _____
Previous Job Title: (if changed) _____
Effective Date: _____

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Angela Coey Employee #: 0920
Title: Correctional Officer Department: Correctional Center

STATUS CHANGES

TERMINATION

Resignation Unsatisfactory Probation
 Discharge Death
 Retirement Other, Explain

Last Day Worked _____
Add Vacation Days _____ to _____
Add Sick Days _____ to _____
Add Other Days _____ to _____
Last Day Paid _____
Unpaid Days _____ to _____


Final Termination Date _____
Final Rate of Pay _____
Permanent Address _____
City, State, Zip _____

LEAVE OF ABSENCE

Maternity Educational
 Medical Military
 Other, Explain

Dates of Absence _____ to _____

Does the employee Want
Health Insurance Continued Yes No
Does Employee Want Life
Insurance Continued Yes No

Authorized by:  Department: Correctional Center Date: 06-26-23
Authorized by: _____ Department: _____ Date: _____

Pay Period Ending: June 24, 2023 Payroll Date: June 30, 2023

TRANSFER

Permanent Voluntary
 Temporary Involuntary

Previous Title _____
Previous Dept _____
New Job Title _____
New Dept _____
Previous Rate _____ New Rate _____
Effective Transfer Date _____

LAY OFF

Does the employee Want
Health Insurance Continued Yes No
Does Employee Want Life
Insurance Continued Yes No
Last Day Worked _____

SALARY ADJUSTMENT

New Hire (List # of Hours) Probationary
 Hours Demotion
 80 Hours Reduction
 Anniversary Suspension
 Promotion Other, Explain

Unpaid hours of 31.32

Previous Rate _____ New Rate _____
Previous Job Title: (if changed) _____
Effective Date: _____

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Joanne Schwarm Employee #: _____
Title: PT Kitchen Department: Correctional Center

STATUS CHANGES

TERMINATION

Resignation
 Discharge
 Retirement
 Unsatisfactory Probation
 Death
 Other, Explain

Last Day Worked June 21, 2023
Add Vacation Days _____ to _____
Add Sick Days _____ to _____
Add Other Days _____ to _____
Last Day Paid _____
Unpaid Days _____ to _____


Final Termination Date _____
Final Rate of Pay _____
Permanent Address _____
City, State, Zip _____

LEAVE OF ABSENCE

Maternity
 Medical
 Other, Explain
 Educational
 Military

Dates of Absence _____ to _____

Does the employee Want
Health Insurance Continued Yes No
Does Employee Want Life
Insurance Continued Yes No

Authorized by:  Department: Correctional Center Date: 06-26-23
Authorized by: _____ Department: _____ Date: _____

Pay Period Ending: June 24, 2023 Payroll Date: June 30, 2023

TRANSFER

Permanent
 Temporary
 Voluntary
 Involuntary

Previous Title _____
Previous Dept _____
New Job Title _____
New Dept _____
Previous Rate _____ New Rate _____
Effective Transfer Date _____

LAY OFF

Does the employee Want
Health Insurance Continued Yes No
Does Employee Want Life
Insurance Continued Yes No
Last Day Worked _____

SALARY ADJUSTMENT

New Hire (List # of Hours)
 Hours
 80 Hours
 Anniversary
 Promotion
 Probationary
 Demotion
 Reduction
 Suspension
 Other, Explain

Previous Rate _____ New Rate _____

Previous Job Title: (if changed) _____
Effective Date: June 21, 2023



Office of the Des Moines County Assessor

Courthouse – 513 N Main Burlington, Iowa 52601
Telephone (319)753-8224 Fax (319)208-5648

Matthew J. Warner
County Assessor

June 23, 2023

Sara Doty
Auditor
513 N Main St
Burlington, IA 52601

Dear Ms. Doty,

The purpose of this letter is to fulfill the Des Moines County Board of Review's obligation to notify each taxing district of properties that have appealed to the Iowa Property Assessment Appeal Board (PAAB) or to district court. Pursuant to Iowa Code section 441.39(1), as stated below:

"If a property owner or aggrieved taxpayer appeals a decision of the board of review to the property assessment appeal board or to district court and requests an adjustment in valuation of one hundred thousand dollars or more, the assessor shall notify all affected taxing districts as shown on the last available tax list."

I have attached a copy of the 2023 notice of appeal and petition for the following properties:

Aterra 8 3160 Agency Burlington LLC	PIN# 11-31-301-004
Cinema West LLC	PIN# 10-35-252-011
DGB Investments	PIN# 10-35-477-010
Kohl's Department Stores #1232	PIN# 10-36-330-022
Cole Lo Burlington IA LLC – Lowe's	PIN# 10-36-451-004
M&M and G Properties Cooperative	PIN# 10-35-428-009
Newbury Village Burlington Cooperative	PIN# 11-31-376-014
Robinson Heights Apartments	PIN# 11-31-129-020
Southeast Iowa Regional Medical Center Inc.	PIN# 02-26-276-005
Southeast Iowa Regional Medical Center Inc.	PIN# 15-02-100-001
Southeast Iowa Regional Medical Center Inc.	PIN# 15-02-100-004
Southeast Iowa Regional Medical Center Inc.	PIN# 15-02-100-006
Southeast Iowa Regional Medical Center Inc.	PIN# 15-02-100-009
The Views Properties C LLC	PIN# 15-11-202-002
The Views Properties C LLC	PIN# 15-11-202-004

Please share this with the Board of Supervisors. If you have any questions or concerns, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew J. Warner".

Matthew J. Warner
Des Moines County
Assessor

NOTICE OF APPEAL
PAAB Docket No (2023-029-00518C)
Parcel No 11-31-301-004

Electronically Filed
2023-06-20 17:43:29
PAAB
2023-029-00518C

BRENDA JACKSON
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

PAAB has assigned the above caption to the appeal, which should appear on all filings.

PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

- **NOTE:** The local board of review is not required to supply PAAB with any documents previously provided to it along with the local board of review protest. **Any documents, whether considered by the board of review or not, must be filed as an exhibit with PAAB.**

Pursuant to PAAB rules, it is the parties' responsibility to ensure copies of all filings with PAAB are served upon all other parties of record or their counsel, if represented.

BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486
Des Moines, IA 50306
Phone Number (515) 725-0338
Email paab@iowa.gov

BRENDA JACKSON	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00518C
Appellant(s) Name	
1001 GRAND AVENUE	
Mailing Address	
WEST DES MOINES IA 50265	
City, State, Zip	
515-225-9029, x125	
Daytime Telephone Number (Include Area Code)	
bjackson@aterrarealestate.com	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 11-31-301-004

Property Classification: Commercial

Property Address: 3160 Agency St Burlington IA 52601

Property Type: Retail Store/Big Box

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input checked="" type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment. Multiple comparable properties were provided to the Board of Review and the proposed assessed value is not equitable to other like properties.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable): Total \$840,300 Land \$ Buildings \$
--

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request: <input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration
--

In person hearings are held in Des Moines, IA. Telephone hearings are conducted by toll-free conference call. Video/Online hearings are conducted by Google Meet. If you request a hearing, PAAB will send notice at least 30 days in advance of the hearing date. If you do not request a hearing, PAAB will schedule a written consideration for your appeal and you will be given an opportunity to submit evidence prior to the written consideration date.

This form was generated by the Iowa PAAB e filing system based on information entered by the undersigned, authenticated user. Logging into the PAAB e filing system and submitting this information is equivalent to signing this document. By filing this Appeal form, you acknowledge you have read and agree to comply with PAAB's Administrative Rules, available on our website at <http://paab.iowa.gov/>.

Signature: /s/Brenda Jackson
1001 Grand Avenue West Des Moines, IA 50265 US
515-225-9029, x125
bjackson@aterrarealestate.com

If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.

NOTICE OF APPEAL
PAAB Docket No (2023-029-00093C)
Parcel No 10-35-252-011

Electronically Filed
2023-06-09 14:00:43
PAAB
2023-029-00093C

CINEMA WEST LLC
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

PAAB has assigned the above caption to the appeal, which should appear on all filings.

PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

- **NOTE:** The local board of review is not required to supply PAAB with any documents previously provided to it along with the local board of review protest. **Any documents, whether considered by the board of review or not, must be filed as an exhibit with PAAB.**

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BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

CINEMA WEST LLC	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00093C
Appellant(s) Name	
Mailing Address	
City, State, Zip	
Daytime Telephone Number (Include Area Code)	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 10-35-252-011

Property Classification: Commercial

Property Address: 550 S. Gear Avenue West Burlington IA 52655

Property Type: Other

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input checked="" type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment.
The property is assessed for more than authorized by law. The property should be assessed at \$2,000,000.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable): Total \$2,000,000.00 Land \$ Buildings \$

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request: <input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration
--

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Signature: /s/Sarah Franklin
215 10th Street, Suite 1300 Des Moines, IA 50309 US
515-288-2500
sarah.franklin@dentons.com

If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.

NOTICE OF APPEAL
PAAB Docket No (2023-029-00437C)
Parcel No 10-35-477-010

Electronically Filed
2023-06-20 12:02:49
PAAB
2023-029-00437C

DBG INVESTMENTS DBG INVESTMENTS, LC
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

PAAB has assigned the above caption to the appeal, which should appear on all filings.

PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

- **NOTE:** The local board of review is not required to supply PAAB with any documents previously provided to it along with the local board of review protest. **Any documents, whether considered by the board of review or not, must be filed as an exhibit with PAAB.**

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BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

DBG INVESTMENTS DBG INVESTMENTS, LC	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00437C
Appellant(s) Name	
4610 153RD ST	
Mailing Address	
URBANDALE IA 50323	
City, State, Zip	
(515) 669-7738	
Daytime Telephone Number (Include Area Code)	
olsongroup@mchsi.com	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 10-35-477-010

Property Classification: Commercial

Property Address: 501 W Agency Road West Burlington IA 52655

Property Type: Other

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input checked="" type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment.
We provided two sales from March of 2022, one in Muscatine (3205 N Highway 61) and the other in De Witt (2113 11th Street). One building contained a gross floor area of 27,197 square feet and the other 27,505 square feet. These two properties involved the same seller and buyer for a total purchase price of \$6,100,000.00, with an average overall sale price of \$111.51 per square foot (our property assessed at \$142.30 per square foot).
We felt the 2022 assessment of \$1,830,300.00 was fair and reasonable and that an increase for 2023 of 28% was excessive. No sales from throughout the State warrant such an increase. At the most a 10% increase might have been appropriate, or a 2023 assessment of \$2,000,000.00, or \$121.50 per square foot. We would appreciate some relief and your consideration is appreciated.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable):		
Total \$2,000,000.00	Land \$	Buildings \$

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request:

In person hearing

Telephone hearing

Video/Online hearing

No hearing/Written
consideration

In person hearings are held in Des Moines, IA. Telephone hearings are conducted by toll-free conference call. Video/Online hearings are conducted by Google Meet. If you request a hearing, PAAB will send notice at least 30 days in advance of the hearing date. If you do not request a hearing, PAAB will schedule a written consideration for your appeal and you will be given an opportunity to submit evidence prior to the written consideration date.

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Signature: /s/Michael Dell Olson, Mr.
15920 Hickman Road Clive, IA 50325 US
515-265-1650
olsongroup@mchsi.com

If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.

NOTICE OF APPEAL
PAAB Docket No (2023-029-00443C)
Parcel No 10-36-330-022

Electronically Filed
2023-06-20 12:21:10
PAAB
2023-029-00443C

KOHL'S DEPARTMENT STORES #1232
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

PAAB has assigned the above caption to the appeal, which should appear on all filings.

PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

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BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

KOHL'S DEPARTMENT STORES #1232	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00443C
Appellant(s) Name	
306 E AGENCY RD	
Mailing Address	
WEST BURLINGTON IA 52655	
City, State, Zip	
Daytime Telephone Number (Include Area Code)	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 10-36-330-022

Property Classification: Commercial

Property Address: 306 E Agency Rd West Burlington IA 52655

Property Type: Retail Store/Big Box

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input checked="" type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment.
The property is assessed for more than authorized by law. The property should be assessed at \$4,250,000.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable): Total \$4,250,000 Land \$ Buildings \$
--

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request: <input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration
--

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Signature: /s/Sarah Franklin
215 10th Street, Suite 1300 Des Moines, IA 50309 US
515-288-2500
sarah.franklin@dentons.com

If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

COLE LO BURLINGTON IA, LLC
(LOWE'S HOME CENTERS),

Plaintiff

vs.

DES MOINES COUNTY BOARD
OF REVIEW,

Defendant.

NO. EQEQ014982

NOTICE OF APPEAL

TO: Des Moines County Board of Review
513 N. Main St., Fourth Floor
Burlington, IA 52601

YOU ARE HEREBY NOTIFIED that Cole Lo Burlington IA, LLC (Lowe's Homes Centers) (hereafter "Lowe's") appeals from the decision of the Des Moines County Board of Review affirming the Des Moines County Assessor's 2023 valuation of property located at 3435 Agency St., Burlington, IA 52601, tax parcel no. 10-36-451-004 (hereafter "Property"). Lowe's appeals on the ground the property is assessed for more than the value authorized by law and the assessment is not equitable as compared with the assessments of other like property in the taxing district.

The assessed value of the Property as of January 1, 2023 is \$10,231,200.00. The Plaintiff asserts the actual fair market value of the Property is \$8,181,800.00.

YOU ARE FURTHER NOTIFIED that there is now on file in the office of the clerk of the above court a Petition in the above-entitled action. Lowe's attorney is Daniel L. Manning, Sr., 505 5th Ave., Suite 1005, Des Moines, Iowa 50309, 515-243-8157.

TAKE NOTICE AND GOVERN YOURSELF ACCORDINGLY.

**LILLIS O'MALLEY OLSON MANNING
POSE TEMPLEMAN LLP**

/s/ Daniel L. Manning, Sr. AT0004917

Email: dmanning@lolaw.com

505 5th Ave., Suite 1005

Des Moines, IA 50309

Telephone: (515) 243-8157

Facsimile: (515) 243-3919

ATTORNEYS FOR PLAINTIFF

NOTICE OF APPEAL
PAAB Docket No (2023-029-00498C)
Parcel No 10-35-428-009

Electronically Filed
2023-06-20 15:39:19
PAAB
2023-029-00498C

M&M AND G PROPERTIES COOPERATIVE
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

PAAB has assigned the above caption to the appeal, which should appear on all filings.

PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

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BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

M&M AND G PROPERTIES COOPERATIVE	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00498C
Appellant(s) Name	
611 VAN WEISS BLVD	
Mailing Address	
WEST BURLINGTON IA 52655	
City, State, Zip	
Daytime Telephone Number (Include Area Code)	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 10-35-428-009

Property Classification: Commercial

Property Address: 611 Van Weiss Blvd West Burlington IA 52655

Property Type: Other

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input checked="" type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment.
The property is assessed for more than authorized by law. The property should be assessed at \$1,663,600.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable):
Total \$1,663,600 Land \$ Buildings \$

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request:
<input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration

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Signature: /s/Sarah Franklin
215 10th Street, Suite 1300 Des Moines, IA 50309 US
515-288-2500
sarah.franklin@dentons.com

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NOTICE OF APPEAL
PAAB Docket No (2023-029-00500R)
Parcel No 11-31-376-014

Electronically Filed
2023-06-20 15:51:14
PAAB
2023-029-00500R

NEWBURY VILLAGE BURLINGTON COOPERATIVE
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

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For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

NEWBURY VILLAGE BURLINGTON COOPERATIVE	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00500R
Appellant(s) Name	
2621-99 NEWBURY CIRCLE	
Mailing Address	
BURLINGTON IA 52601	
City, State, Zip	
Daytime Telephone Number (Include Area Code)	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 11-31-376-014

Property Classification: Residential

Property Address: 2621-99 Newbury Circle Burlington IA 52601

Property Type: Other

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input checked="" type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment.
The property is assessed for more than authorized by law. The property should be assessed at \$3,840,000.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable):
Total \$3,840,000 Land \$ Buildings \$

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request:
<input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration

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Signature: /s/Sarah Franklin
215 10th Street, Suite 1300 Des Moines, IA 50309 US
515-288-2500
sarah.franklin@dentons.com

If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.

NOTICE OF APPEAL
PAAB Docket No (2023-029-00243R)
Parcel No 11-31-129-020

Electronically Filed
2023-06-16 12:43:11
PAAB
2023-029-00243R

ROBINSON HEIGHTS APARTMENTS
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

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PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

- **NOTE:** The local board of review is not required to supply PAAB with any documents previously provided to it along with the local board of review protest. **Any documents, whether considered by the board of review or not, must be filed as an exhibit with PAAB.**

Pursuant to PAAB rules, it is the parties' responsibility to ensure copies of all filings with PAAB are served upon all other parties of record or their counsel, if represented.

BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

ROBINSON HEIGHTS APARTMENTS	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00243R
Appellant(s) Name	
2501 MT PLEASANT ST	
Mailing Address	
BURLINGTON IA 52601	
City, State, Zip	
Daytime Telephone Number (Include Area Code)	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 11-31-129-020

Property Classification: Residential

Property Address: 2501 Mt. Pleasant Street Burlington IA 52601

Property Type: Other

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal:
<input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district.
<input checked="" type="checkbox"/> The property is assessed for more than authorized by law.
<input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified.
<input type="checkbox"/> There is an error in the assessment.
<input type="checkbox"/> There is fraud or misconduct in the assessment.
The property is assessed for more than authorized by law. The property should be assessed at \$3,436,000.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable):
Total \$3,436,000 Land \$ Buildings \$

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request:
<input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration

In person hearings are held in Des Moines, IA. Telephone hearings are conducted by toll-free conference call. Video/Online hearings are conducted by Google Meet. If you request a hearing, PAAB will send notice at least 30 days in advance of the hearing date. If you do not request a hearing, PAAB will schedule a written consideration for your appeal and you will be given an opportunity to submit evidence prior to the written consideration date.

This form was generated by the Iowa PAAB efilng system based on information entered by the undersigned, authenticated user. Logging into the PAAB efilng system and submitting this information is equivalent to signing this document. By filing this Appeal form, you acknowledge you have read and agree to comply with PAAB's Administrative Rules, available on our website at <http://paab.iowa.gov/>.

Signature: /s/Sarah Franklin
215 10th Street, Suite 1300 Des Moines, IA 50309 US
515-288-2500
sarah.franklin@dentons.com

If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

SOUTHEAST IOWA REGIONAL)	
MEDICAL CENTER, INC.,)	
	)	Equity No. <u>EQEQ014991</u>
Appellant,)	
)	
vs.)	
)	
DES MOINES COUNTY BOARD OF	)	PETITION AND NOTICE OF APPEAL
REVIEW,	)	(Mediapolis Clinic)
)	
Appellee.)	

COMES NOW, Southeast Iowa Regional Medical Center, Inc., by its attorneys Lanc & Waterman LLP and hereby appeals the decision of the Des Moines County Board of Review and in support thereof states as follows:

1. Appellant is the owner of certain real estate located at 401 N. Orchard Street, Mediapolis, Des Moines County, Iowa being identified as Parcel No. 02-26-276-005 (the "Subject Property").

2. Appellee is the duly appointed Board of Review of Des Moines County, Iowa for the 2023.

3. Appellant is an Iowa non-profit corporation, originally incorporated in 1895 and was formerly known as the Burlington Hospital Association, Burlington Medical Center and Great River Medical Center; effective on July 1, 2021, Appellant changed its name to Southeast Iowa Regional Medical Center, Inc.

4. Beginning in 1922 and continuously thereafter, Southeast Iowa Regional Medical Center has been recognized by the Internal Revenue Service of the United States government as a tax-exempt entity under Internal Revenue Code §501(c)(3) as a public charity. See IRS Letter dated September 2, 2021 attached as Exhibit "A".

5. Appellant owns and operates a rural medical clinic operated under the license of the hospital under Iowa Code Chapter 135B located on the Subject Property.

6. Appellant filed a claim for property tax exemption pursuant to Iowa Code §427.1(8) and (14). Claim for Property Tax Exemption is attached as Exhibit "B".

7. Pursuant to Iowa Code §427.1(8) and (14), the Appellant's property is exempt from the payment of property taxes. Iowa Courts have held for many years that medical clinics operated by public or non-profit hospitals are exempt from property taxes. *Van Buren County Hospital and Clinics v. Board of Review of Van Buren County*, 650 N.W.2d 580 (Iowa 2002); *Victor Health Center v. Board of Review, Iowa County*, 2005 WL 1964479 (Iowa App. 2005).

8. Appellant objected to the denial of the exemption and assessed value each determined by the Assessor and filed a Petition with the Board of Review of Des Moines County requesting that the rural medical clinic be exempt from property taxes. Petition to the Board of Review attached as Exhibit "C".

9. After consideration of Appellant's petition, the Board of Review determined the Subject Property was not exempt from taxation and refused to reduce the assessment of the Subject Property. Notice to Property Owner as to Assessment is attached hereto as Exhibit "D".

10. Appellant hereby appeals the decision of the Board of Review to the Iowa District Court pursuant to Iowa Code §441.38.

11. Pursuant to Iowa Code §427.1(8) and (14), Appellant is entitled to an exemption from property tax for the Subject Property.

12. Appellant further appeals the amount of the assessment and alleges as the basis of the appeal that the Subject Property is assessed for more than the value authorized by law,

and that the actual value is its fair market value as of January 1, 2023, and the assessment be reduced to its actual value.

WHEREFORE, Appellant requests that the Court determine that: (i) the Subject Property occupied by the rural medical clinic is exempt from assessment for property taxes pursuant to Iowa Code §427.1(8) and (14); and (ii) the assessed value of the property be reduced to its actual fair market value as of January 1, 2023; and (iii) the Appellant have such other and further relief as may be just and equitable in the circumstances.



Richard A. Davidson, AT #0001937
Samuel P. Cropper, AT#0015236
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Email: rdavidson@l-wlaw.com
ATTORNEYS FOR APPELLANT

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

SOUTHEAST IOWA REGIONAL MEDICAL CENTER, INC.,)	
	)	Equity No. <u>EQEQ014988</u>
Appellant,)	
)	
vs.)	
)	
DES MOINES COUNTY BOARD OF REVIEW,	)	PETITION AND NOTICE OF APPEAL
	)	(Hospital Parcel)
)	
Appellee.)	

COMES NOW, Southeast Iowa Regional Medical Center, Inc., by its attorneys
Lanc & Waterman LLP and hereby appeals the decision of the Des Moines County Board of
Review and in support thereof states as follows:

1. Appellant is the owner of certain real estate located at 1221 S. Gear Avenue,
West Burlington, Des Moines County, Iowa being identified as Parcel No. 15-02-100-001 (the
"Subject Property").
2. Appellee is the duly appointed Board of Review of Des Moines County,
Iowa for 2023.
3. Appellant is an Iowa non-profit corporation, originally incorporated in 1895
and was formerly known as the Burlington Hospital Association, Burlington Medical Center and
Great River Medical Center; effective on July 1, 2021, Appellant changed its name to Southeast
Iowa Regional Medical Center, Inc. to reflect its recent merger with the Fort Madison Community
Hospital.
4. Beginning in 1922 and continuously thereafter, Southeast Iowa Regional
Medical Center has been recognized by the Internal Revenue Service of the United States

government as a tax-exempt entity under Internal Revenue Code §501(c)(3) as a public charity. IRS Letter dated September 2, 2021 attached as Exhibit "A".

5. Appellant owns and operates an acute care hospital licensed by the State of Iowa under Iowa Code Chapter 135B located on the Subject Property.

6. Pursuant to Iowa Code §427.1(8) and (14), the Appellant's property is exempt from the payment of property taxes. Iowa Code §427.1(14)(a) provides, in part, "the Board of Trustees or Board of Directors of a hospital, as defined in §135B.1, may permit the use of a portion of the hospital for commercial purposes and the hospital is entitled to a full exemption for that portion used for non-profit health-related purposes, upon compliance with the filing requirements of this Section."

7. For all years prior to 2022, the land and buildings located on the Subject Property have been fully exempt from the assessment and levy of property taxes since the time the buildings were constructed; virtually nothing has changed with regard to the ownership or operation of the hospital since the facilities were initially constructed.

8. Iowa Code §427.1(14) provides that:

Upon the filing of an allowance of the claim [of exemption], the claim shall be allowed on the property for successive years without further filing as long as the property is used for the purposes specified in the original claim for exemption.

[emphasis added]

9. Although the Subject Property had previously been exempt from property tax since it was constructed, in 2022 the Assessor demanded that Appellant file a "new" claim for exemption with respect to the Subject Property. Pursuant to the Assessor's request, Appellant provided the Assessor with a completed form entitled Certain Non-Profit Charitable Organizations Property Tax Exemption is attached as Exhibit "B".

10. Despite the fact that Appellant was not required to file a new claim for property tax exemption pursuant to Iowa Code §427.1(14), despite the fact the property had been tax-exempt and despite the fact there had been no material changes to the use of the Subject Property, the Assessor revoked the property tax exemption and increased the assessment of the Subject Property from \$2,048,100 to \$164,849,200 as of January 1, 2022.

11. A small portion of the former laundry building consisting of 8,530 square feet is leased to Heritage Medical Equipment and Supplies, Inc., a for profit business. Appellant also owns and operates a day care facility building located on the Subject Property for the use and convenience of its employees which is also exempt from property taxes. *St. Ambrose University v. Board of Review*, 503 N.W.2d 406 (Iowa 1993) (holding that a day care facility used for the charitable purposes of a non-profit organization's students and employees was exempt).

12. Appellant objected to the exemption and assessment determination by the Assessor and filed a petition with the Board of Review of Des Moines County requesting that the entire property be exempt from property taxes, except for the small area leased to Heritage Medical. Petition to Board of Review is attached as Exhibit "C".

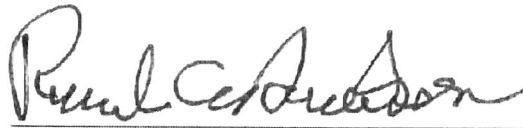
13. After consideration of Appellant's petition, the Board of Review determined that the Subject Property was not exempt from taxation and refused to reduce the assessment of the property, despite the fact that the Subject Property is a non-profit hospital and had been exempt from property tax since its construction, and there had been no change of ownership or use of the property. Notice to Property Owner as to Assessment is attached as Exhibit "D".

14. Appellant hereby appeals the decision of the Board of Review to the Iowa District Court pursuant to Iowa Code §441.38.

15. Pursuant to Iowa Code §427.1(8) and (14), Appellant is entitled to an exemption from property tax for the Subject Property, with the exception of the small portion of the former laundry building leased to Heritage Medical.

16. In the event that any portion of the property is not held to be exempt from property taxes, the Appellant appeals the amount of the assessment and alleges as the basis of the appeal that the property is assessed for more than the value authorized by law, and that the actual value is its fair market value as of the date of the assessment, January 1, 2023, and that the assessment be reduced to its actual value.

WHEREFORE, Appellant requests that the Court determine that: (i) the Subject Property is exempt from assessment for property tax purposes pursuant to Iowa Code §427.1(8) and (14), with the exception of the small portion leased to a for-profit entity; and (ii) the assessed value of the property be reduced to its actual fair market value as of January 1, 2023; and (iii) the Appellant have such other and further relief as may be just and equitable in the circumstances.



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Samuel P. Cropper, AT #0015236
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ATTORNEYS FOR APPELLANT

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

SOUTHEAST IOWA REGIONAL
MEDICAL CENTER, INC.,

Appellant,

vs.

DES MOINES COUNTY BOARD OF
REVIEW,

Appellee.

)
)
) Equity No. EQQ014989
)
)

) **PETITION AND NOTICE OF APPEAL**
) **(Eastman/Mercy Plaza, Rehabilitation &**
) **Wellness Facility and Cancer Center)**
)
)

COMES NOW, Southeast Iowa Regional Medical Center, Inc., by its attorneys Lane & Waterman LLP and hereby appeals the decision of the Des Moines County Board of Review and in support thereof states as follows:

1. Appellant is the owner of certain real estate located in West Burlington, Des Moines County, Iowa being identified as Parcel No. 15-02-100-004 (formerly known as Parcel Nos. 15-02-100-004, 15-02-100-901, 15-02-100-902 and 15-02-100-903 now combined into Parcel No. 15-002-100-004) (the "Subject Property"). Appellant has no objection to the combining the previous tax parcel numbers.

2. Appellee is the duly appointed Board of Review of Des Moines County, Iowa for the 2023.

3. Appellant is an Iowa non-profit corporation, originally incorporated in 1895 and was formerly known as the Burlington Hospital Association, Burlington Medical Center and Great River Medical Center; effective on July 1, 2021, Appellant changed its name to Southeast Iowa Regional Medical Center, Inc.

4. Beginning in 1922 and continuously thereafter, Southeast Iowa Regional Medical Center has been recognized by the Internal Revenue Service of the United States

government as a tax-exempt entity under Internal Revenue Code §501(c)(3) as a public charity. IRS Letter dated September 2, 2021 is attached as Exhibit "A".

5. Appellant owns and operates the buildings located on the Subject Property. The buildings consist of the Eastman Plaza, Mercy Plaza, the Family Practice Facility, the Rehabilitation/Wellness Facility and the Cancer Center.

6. Pursuant to Iowa Code §427.1(8) and (14), the Appellant's property is partially exempt from the payment of property taxes.

7. For years prior to 2023, the Subject Property consisted of four (4) tax parcels. For 2022, the Assessor merged all of the tax parcels into Parcel No. 15-02-100-004. In years prior to 2022, the parcels were determined by the Assessor to be exempt or non-exempt as follows:

- Parcel 15-02-100-901 Family Practice Building--NOT EXEMPT
- Parcel 15-02-100-902 Cancer Center--EXEMPT
- Parcel 15-02-100-903 Rehabilitation/Wellness Facility and Cancer Center--EXEMPT
- Parcel 15-02-100-004 Eastman Plaza and Mercy Plaza – NOT EXEMPT

8. Parcel Nos. 15-002-100-901 and 15-02-100-004 were previously buildings on leased land owned by Health Care Realty Corp. By Quit Claim Deed dated July 21, 2022, Riverview System, Inc (successor by merger to Health Care Realty Corp.) conveyed non-exempt portions of the Subject Property to Appellant. At about the same time, the medical practices owned and operated by the Appellant on the Subject Property were reorganized and the medical practitioners became employees of Appellant, which also owns and operates the adjacent hospital.

9. Appellant filed a Claim for Property Tax Exemption with the Des Moines County Assessor for to Parcel Nos. 15-002-100-901 and 15-02-100-004 to reflect the new

ownership of the non-exempt facilities, specifying the non-exempt portions of the buildings leased to outside parties. Claim for Property Tax Exemption attached as Exhibit "B". Since Parcel Nos. 15-002-100-902 and 15-002-903 were already exempt, no Claim for Property Tax Exemption was required as to these parcels.

10. Pursuant to Iowa Code §427.1(8) and (14), the Appellant is entitled to a partial exempt from the payment of property taxes. Iowa Courts have held for many years that medical clinics operated by public or non-profit hospitals are exempt from property taxes. *Van Buren County Hospital and Clinics v. Board of Review of Van Buren County*, 650 N.W.2d 580 (Iowa 2002); *Victor Health Center v. Board of Review, Iowa County*, 2005 WL 1964479 (Iowa App. 2005). The portions of the buildings that are leased to third parties are not exempt.

11. Despite the fact that two of the former tax parcels were previously exempt from property tax, the Assessor demanded that Appellant file new Claims for Property Tax Exemption as to these parcels. See Claims For Property Tax Exemption attached as Exhibit "C"

12. Appellant objected to the exemption and assessment determinations by the Assessor and filed a petition with the Board of Review of Des Moines County requesting that the entire property be exempt from property taxes. Petition to Board of Review attached as Exhibit "D".

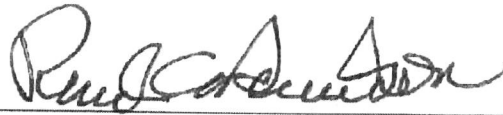
13. After consideration of Appellant's petition, the Board of Review took no action and determined that the Subject Property was not exempt from taxation and refused to reduce the assessment of the property. A copy of the Notice to Property Owner as to Assessment by Board of Review is attached hereto as Exhibit "E".

14. Appellant hereby appeals the decision of the Board of Review to the Iowa District Court pursuant to Iowa Code §441.38.

15. Pursuant to Iowa Code §427.1(8) and (14), Appellant is entitled to an exemption from property tax for the Subject Property, with the exception of the portions leased to third parties.

16. In the event that any portion of the property is not held to be exempt from property taxes, the Appellant appeals the amount of the assessment and alleges as the basis of the appeal that the property is assessed for more than the value authorized by law, and that the actual value is its fair market value as of the date of the assessment, January 1, 2023, and that the assessment be reduced to its actual value.

WHEREFORE, Appellant requests that the Court determine that: (i) the Subject Property is exempt from assessment for property tax purposes pursuant to Iowa Code §427.1(8) and (14), with the exception of the small portion leased to a for-profit entity; and (ii) the assessed value of the property be reduced to its actual fair market value as of January 1, 2023; and (iii) the Appellant have such other and further relief as may be just and equitable in the circumstances.



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Samuel P. Cropper, AT0015236
LANE & WATERMAN LLP
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Telephone: 563-324-3246
Email: rdavidson@l-wlaw.com
ATTORNEYS FOR APPELLANT

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

SOUTHEAST IOWA REGIONAL)	
MEDICAL CENTER, INC.,)	
	)	Equity No. <u>EQEQ014990</u>
Appellant,)	
)	
vs.)	
)	
DES MOINES COUNTY BOARD OF	)	PETITION AND NOTICE OF APPEAL
REVIEW,	)	(Klein Center and Hospice Facility)
)	
Appellee.)	

COMES NOW, Southeast Iowa Regional Medical Center, Inc., by its attorneys Lane & Waterman LLP and hereby appeals the decision of the Des Moines County Board of Review and in support thereof states as follows:

1. Appellant is the owner of certain real estate located at 1307 S. Gear Avenue, West Burlington, Des Moines County, Iowa being identified as Parcel No. 15-02-100-006 (the "Subject Property").
2. Appellee is the duly appointed Board of Review of Des Moines County, Iowa for 2023.
3. Appellant is an Iowa non-profit corporation, originally incorporated in 1895 and was formerly known as the Burlington Hospital Association, Burlington Medical Center and Great River Medical Center; effective on July 1, 2021, Appellant changed its name to Southeast Iowa Regional Medical Center, Inc.
4. Beginning in 1922 and continuously thereafter, Southeast Iowa Regional Medical Center has been recognized by the Internal Revenue Service of the United States government as a tax-exempt entity under Internal Revenue Code §501(c)(3) as a public charity. IRS Letter dated September 2, 2021 attached as Exhibit "A".

5. Appellant owns and operates a skilled care nursing center licensed by the State of Iowa pursuant to Iowa Code Chapter 135C and an inpatient hospice care facility located on the Subject Property.

6. Pursuant to Iowa Code §427.1(8) and (14), the Appellant's property is exempt from the payment of property taxes. Iowa Code §427.1(14)(a) provides, in part, "[t]he property of a nursing facility, defined in §135C.1(15) which is exempt from Federal income tax under §501(c)(3) of the Internal Revenue Code, and otherwise qualified, is entitled to the full exemption of the property regardless of the proportion of residents of the facility for whom the cost is privately paid or paid under Title XIX of the Federal Social Security Act upon compliance with the filing requirements under this subsection".

7. For all years prior to 2022, the land and buildings located on the Subject Property have been fully exempt from the assessment and levy of property taxes since the time the buildings were constructed; virtually nothing has changed with regard to the ownership or operation of the facilities since they were constructed.

8. Iowa Code §427.1(14) provides that:

Upon the filing of an allowance of the claim [of exemption], the claim shall be allowed on the property for successive years without further filing as long as the property is used for the purposes specified in the original claim for exemption.

9. Although the Subject Property had previously been exempt from property tax since the buildings were constructed, and despite Iowa Code §427.1(14) regarding the provision providing that the exemption shall be allowed on the property for successive years without further filing, in 2022, the Assessor demanded that Appellant file a new claim for exemption with respect to the Subject Property. Claim for Property Tax Exemption is attached as Exhibit "B".

10. Appellant objected to the exemption and assessment determinations by the Assessor and filed a petition with the Board of Review of Des Moines County requesting that the entire property be exempt from property taxes. Petition to Board of Review is attached as Exhibit "C".

11. After consideration of Appellant's petition, the Board of Review apparently took no action and determined that the Subject Property was not exempt from taxation and refused to reduce the assessment of the property. Notice to Property Owner as to Assessment is attached as Exhibit "D". The Notice states that "Insufficient evidence to prove that the petition property is used solely for the appropriate object stated under Chapter 427.1, Code of Iowa" despite the fact that the Subject Property had been exempt from property tax for all previous years and there had been no change of ownership or use of the property.

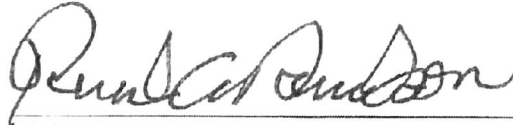
12. Appellant hereby appeals the decision of the Board of Review to the Iowa District Court pursuant to Iowa Code §441.38.

13. Pursuant to Iowa Code §427.1(8) and (14), Appellant is entitled to an exemption from property tax for the Subject Property.

14. In the event that any portion of the property is not held to be exempt from property taxes, the Appellant appeals the amount of the assessment and alleges as the basis of the appeal that the property is assessed for more than the value authorized by law, and that the actual value is its fair market value as of the date of the assessment, January 1, 2023, and that the assessment be reduced to its actual value.

WHEREFORE, Appellant requests that the Court determine that: (i) the Subject Property is exempt from assessment for property tax purposes pursuant to Iowa Code §427.1(8) and (14), with the exception of the small portion leased to a for-profit entity; and (ii) the assessed

value of the property be reduced to its actual fair market value as of January 1, 2023; and (iii) the Appellant have such other and further relief as may be just and equitable in the circumstances.

A handwritten signature in black ink, appearing to read "Richard A. Davidson", written over a horizontal line.

Richard A. Davidson, AT #0001937

Samuel P. Cropper, AT#0015236

LANE & WATERMAN LLP

220 North Main St., Suite 600

Davenport, IA 52801

Telephone: 563-324-3246

Email: rdavidson@l-wlaw.com

ATTORNEYS FOR APPELLANT

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

SOUTHEAST IOWA REGIONAL MEDICAL CENTER, INC.,)	
)	
Appellant,	)	Equity No. <u>EQEQ014992</u>
)	
vs.)	
)	
DES MOINES COUNTY BOARD OF REVIEW,	)	PETITION AND NOTICE OF APPEAL
	)	(Urgent Care Clinic)
)	
Appellee.)	

COMES NOW, Southeast Iowa Regional Medical Center, Inc., by its attorneys Lane & Waterman LLP and hereby appeals the decision of the Des Moines County Board of Review and in support thereof states as follows:

1. Appellant is the owner of certain real estate located at 1321 S. Gear Avenue, West Burlington, Des Moines County, Iowa being identified as Parcel No. 15-02-100-009 (the "Subject Property").
2. Appellee is the duly appointed Board of Review of Des Moines County, Iowa for the 2023.
3. Appellant is an Iowa non-profit corporation, originally incorporated in 1895 and was formerly known as the Burlington Hospital Association, Burlington Medical Center and Great River Medical Center; effective on July 1, 2021, Appellant changed its name to Southeast Iowa Regional Medical Center, Inc.
4. Beginning in 1922 and continuously thereafter, Southeast Iowa Regional Medical Center has been recognized by the Internal Revenue Service of the United States government as a tax-exempt entity under Internal Revenue Code §501(c)(3) as a public charity. See IRS Letter dated September 2, 2021 attached as Exhibit "A".

5. Appellant owns and operates an urgent care facility operated under the license of the hospital under Iowa Code Chapter 135B located on the Subject Property. The urgent care clinic was completed in 2021.

6. The Subject Property consists of approximately 60 acres, of which approximately 45.6 acres are farmland. The farm land is leased to a tenant farmer and is not exempt from property taxes. The remaining 14 acres are improved with an urgent care building and a parking lot. A portion of the urgent care building is unoccupied and unfinished. The remaining portion of the urgent care building is occupied by the urgent care clinic staffed by employees of the hospital.

7. Appellant filed a claim for property tax exemption pursuant to Iowa Code §427.1(8) and (14). Claim for Property Tax Exemption is attached as Exhibit "B".

8. Appellant objected to the denial of the exemption and assessed value each as determined by the Assessor and filed a petition with the Board of Review of Des Moines County requesting that the urgent care clinic building and parking lot be exempt from property taxes. Petition to the Board of Review is attached as Exhibit "C".

9. After consideration of Appellant's petition, the Board of Review determined the Subject Property was not exempt from taxation and refused to reduce the assessment of the Subject Property. Notice to Property Owner as to Assessment is attached hereto as Exhibit "D".

10. Appellant hereby appeals the decisions of the Board of Review to the Iowa District Court pursuant to Iowa Code §441.38.

11. Pursuant to Iowa Code §427.1(8) and (14), the Appellant's property is exempt from the payment of property taxes. Iowa Courts have held for many years that clinics operated by public or non-profit hospitals are exempt from property taxes. *Van Buren County*

Hospital and Clinics v. Board of Review of Van Buren County, 650 N.W.2d 580 (Iowa 2002);

Victor Health Center v. Board of Review, Iowa County, 2005 WL 1964479 (Iowa App. 2005).

12. Pursuant to Iowa Code §427.1(8) and (14). Appellant is entitled to an exemption from property tax for the Subject Property, with the exception of the portion used for agricultural purposes and leased to a farm tenant.

13. The Appellant appeals the amount of the assessment and alleges as the basis of the appeal that the Subject Property is assessed for more than the value authorized by law, and that the actual value is its fair market value as of January 1, 2023, and the assessment be reduced to its actual value.

WHEREFORE, Appellant requests that the Court determine that: (i) the Subject Property occupied by the urgent care building and parking lot is exempt from assessment for property taxes pursuant to Iowa Code §427.1(8) and (14), with the exception of the land used for agricultural purposes and leased to a farm operator; (ii) the assessed value of the property be reduced to its actual fair market value as of January 1, 2023; and (iii) the Appellant have such other and further relief as may be just and equitable in the circumstances.



Richard A. Davidson, AT #0001937
Samuel P. Cropper, AT#0015236
LANE & WATERMAN LLP
220 North Main St., Suite 600
Davenport, IA 52801
Telephone: 563-324-3246
Email: rdavidson@l-wlaw.com
ATTORNEYS FOR APPELLANT

NOTICE OF APPEAL
PAAB Docket No (2023-029-00403R)
Parcel No 15-11-202-002

Electronically Filed
2023-06-20 09:38:35
PAAB
2023-029-00403R

THE VIEWS PROPERTIES C, LLC
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

PAAB has assigned the above caption to the appeal, which should appear on all filings.

PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

- **NOTE:** The local board of review is not required to supply PAAB with any documents previously provided to it along with the local board of review protest. **Any documents, whether considered by the board of review or not, must be filed as an exhibit with PAAB.**

Pursuant to PAAB rules, it is the parties' responsibility to ensure copies of all filings with PAAB are served upon all other parties of record or their counsel, if represented.

BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

THE VIEWS PROPERTIES C, LLC	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00403R
Appellant(s) Name	
3005 F AVENUE NW	
Mailing Address	
CEDAR RAPIDS IA 52405	
City, State, Zip	
(907) 227-8817	
Daytime Telephone Number (Include Area Code)	
jmichael@viewsdev.com	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 15-11-202-002

Property Classification: Residential

Property Address: 4925 West Ave Rd Burlington IA 52601

Property Type: Nursing Home/Assisted Living

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input checked="" type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment. The assessment is for more than market value.
--

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable): Total \$2,488,500 Land \$373,300 Buildings \$2,115,200
--

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request: <input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration
--

In person hearings are held in Des Moines, IA. Telephone hearings are conducted by toll-free conference call. Video/Online hearings are conducted by Google Meet. If you request a hearing, PAAB will send notice at least 30 days in advance of the hearing date. If you do not request a hearing, PAAB will schedule a written consideration for your appeal and you will be given an opportunity to submit evidence prior to the written consideration date.

This form was generated by the Iowa PAAB e-filing system based on information entered by the undersigned, authenticated user. Logging into the PAAB e-filing system and submitting this information is equivalent to signing this document. By filing this Appeal form, you acknowledge you have read and agree to comply with PAAB's Administrative Rules, available on our website at <http://paab.iowa.gov/>.

Signature: /s/Dean Spina

2007 First Avenue SE Cedar Rapids, IA 52403 US

319-861-8725

dspina@bradleyriley.com

If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.

NOTICE OF APPEAL
PAAB Docket No (2023-029-00405R)
Parcel No 15-11-202-004

Electronically Filed
2023-06-20 09:39:14
PAAB
2023-029-00405R

THE VIEWS PROPERTIES C, LLC
Appellant,

VS

Des Moines County Board of Review
Appellee.

This notifies you an appeal has been filed with the Property Assessment Appeal Board (PAAB).

PAAB has assigned the above caption to the appeal, which should appear on all filings.

PAAB will send notice at least 30 days in advance of the scheduled date for the hearing or written consideration. Unless the appeal is subject to a hearing scheduling & discovery plan, the Notice will indicate deadlines for serving and filing of witness lists, exhibit lists, and exhibits.

- **NOTE:** The local board of review is not required to supply PAAB with any documents previously provided to it along with the local board of review protest. **Any documents, whether considered by the board of review or not, must be filed as an exhibit with PAAB.**

Pursuant to PAAB rules, it is the parties' responsibility to ensure copies of all filings with PAAB are served upon all other parties of record or their counsel, if represented.

BOARD OF REVIEW ONLY

The board of review answer form must be completed by the Board of Review's attorney or representative within 30 days of service of this notice. Instructions for filing the answer may be found on PAAB's website.

The answer shall include the information required by PAAB administrative rules.

Only the above-listed information should be certified at this time. Evidence may be filed at a later date.

For additional information, please refer to PAAB's website at <http://www.paab.iowa.gov>.

APPEAL FROM BOARD OF REVIEW ACTION

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, IA 50306

Phone Number (515) 725-0338

Email paab@iowa.gov

THE VIEWS PROPERTIES C, LLC	APPEAL FROM BOARD OF REVIEW ACTION Docket No. 2023-029-00405R
Appellant(s) Name	
3005 F AVENUE NW	
Mailing Address	
CEDAR RAPIDS IA 52405	
City, State, Zip	
(907) 227-8817	
Daytime Telephone Number (Include Area Code)	
jmichael@viewsdev.com	
Email Address	

Board of Review: Des Moines County Board of Review

Parcel Number: 15-11-202-004

Property Classification: Residential

Property Address: 1212 Indian Hills Drive Burlington IA 52601

Property Type: Nursing Home/Assisted Living

Grounds on appeal.

Select the grounds on appeal. You may raise new grounds to PAAB in addition to any raised before the local board of review. Iowa Code § 441.37A(1)(b).

Grounds on Appeal: <input type="checkbox"/> The assessment is not equitable as compared with assessments of other like property in the taxing district. <input checked="" type="checkbox"/> The property is assessed for more than authorized by law. <input type="checkbox"/> The property is not assessable, is exempt from taxes, or is misclassified. <input type="checkbox"/> There is an error in the assessment. <input type="checkbox"/> There is fraud or misconduct in the assessment. The property is assessed for more than market value.

Note: Evidence to support your claim(s) may be submitted at a later date. The board of review is not required to send any information to PAAB that you may have previously submitted with your board of review protest.

The value you contend is the correct assessed value (if applicable): Total \$3,752,100 Land \$562,800 Buildings \$3,189,300
--

Pursuant to PAAB administrative rules, the parties may be required to file a hearing scheduling and discovery plan. The parties should refer to PAAB's administrative rules for the current requirements.

Hearing Request: <input checked="" type="checkbox"/> In person hearing <input type="checkbox"/> Telephone hearing <input type="checkbox"/> Video/Online hearing <input type="checkbox"/> No hearing/Written consideration

In person hearings are held in Des Moines, IA. Telephone hearings are conducted by toll-free conference call. Video/Online hearings are conducted by Google Meet. If you request a hearing, PAAB will send notice at least 30 days in advance of the hearing date. If you do not request a hearing, PAAB will schedule a written consideration for your appeal and you will be given an opportunity to submit evidence prior to the written consideration date.

This form was generated by the Iowa PAAB e-filing system based on information entered by the undersigned, authenticated user. Logging into the PAAB e-filing system and submitting this information is equivalent to signing this document. By filing this Appeal form, you acknowledge you have read and agree to comply with PAAB's Administrative Rules, available on our website at <http://paab.iowa.gov/>.

Signature: /s/Dean Spina

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If you are filing this Appeal on your own behalf but anticipate an attorney or representative will represent you at the hearing, please instruct your attorney or representative to efile a Notice of Appearance once a docket number is assigned and identify that they will represent you. Once the Notice of Appearance is efiled and approved, all future correspondence from PAAB will be sent to your designated representative or attorney.



Matthew J. Warner
County Assessor

Office of the Des Moines County Assessor

Courthouse – 513 N Main Burlington, Iowa 52601
Telephone (319)753-8224 Fax (319)208-5648

June 27, 2023

Sara Doty
Auditor
513 N Main St
Burlington, IA 52601

Dear Ms. Doty,

The purpose of this letter is to fulfill the Des Moines County Board of Review's obligation to notify each taxing district of properties that have appealed to the Iowa Property Assessment Appeal Board (PAAB) or to district court. Pursuant to Iowa Code section 441.39(1), as stated below:

"If a property owner or aggrieved taxpayer appeals a decision of the board of review to the property assessment appeal board or to district court and requests an adjustment in valuation of one hundred thousand dollars or more, the assessor shall notify all affected taxing districts as shown on the last available tax list."

I have attached a copy of the 2023 notice of appeal and petition for the following properties:

Hy-Vee Inc – Hy-Vee #1
Hurd East LLC – Hy-Vee #2

PIN# 16-05-407-021
PIN# 11-31-326-004

Please share this with the Board of Supervisors. If you have any questions or concerns, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Matthew J. Warner".

Matthew J. Warner
Des Moines County
Assessor

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

<p>HY-VEE, INC., Plaintiff-Appellant, v. DES MOINES COUNTY BOARD OF REVIEW, Defendant-Appellee.</p>	<p>Case No. EQEQ014998 PETITION IN EQUITY AND NOTICE OF APPEAL</p>
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Plaintiff-Appellant, Hy-Vee, Inc. (“Hy-Vee”), hereby submits its Petition in Equity and Notice of Appeal and in support hereof states as follows:

1. Hy-Vee is the owner and/or lessee of the real estate and improvements thereon, locally known as 939 Angular Street, Burlington, Iowa, and identified in the Des Moines County, Iowa, Assessor’s records as Parcel ID No. 16-05-407-021 (the “Real Estate”), and pays the property taxes for the Real Estate.
2. Hy-Vee is an “aggrieved taxpayer” pursuant to Iowa Code Section 441.37.
3. Defendant-Appellee is the Board of Review of Des Moines County, Iowa (the “Board”).
4. For the 2023 tax year, the Des Moines County Assessor (the “Assessor”) assessed the Real Estate at a value of \$1,574,000 (i.e., \$146,400 for the land and \$1,427,600 for the building).
5. Hy-Vee, in the form and manner, and within the time provided by law, appealed the assessment to the Board (the “Petition”) upon the grounds set forth in Hy-Vee’s Petition, specifically, including but not limited to, the grounds that said assessment was illegal and for more than the amount authorized by law. A copy of the Petition is attached hereto as Exhibit 1.

6. The Petition and evidence in support thereof were duly presented to the Board, and in acting thereon, the Board erroneously determined the actual value and assessed value of the Real Estate to be \$1,574,000. A Notice to Property Owner as to Assessment by Board of Review is attached hereto as Exhibit 2.

7. In arriving at the actual value and assessed value of the Real Estate for the 2023 tax year, the Assessor and the Board failed to comply with the provisions of Iowa Code Section 441.21.

8. The Real Estate was not valued at its actual value or at the fair and reasonable market value of such property. The Assessor and the Board gave no consideration to what would be the fair and reasonable exchange between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and each being familiar with all the facts relating to the Real Estate, as required by Iowa Code Section 441.21(1)(b).

9. The actual value and assessed value of the Real Estate as determined by the Board is for more than the amount authorized by law.

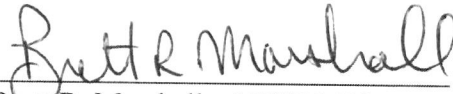
10. The fair and reasonable market value and actual value of the Real Estate for the 2023 tax year is less than the assessed value of the Real Estate.

11. Within the time and in the manner provided by law, Hy-Vee hereby appeals to the Iowa District Court for Des Moines County from each and every act or decision of the Board entered or taken at any time on or prior to the adjournment of the Board, which is adverse to Hy-Vee, including without limitation, the action of the Board in failing to grant the relief requested in the Petition.

12. Pursuant to Iowa Code Section 441.38, the Court must hear this appeal in equity and determine anew all questions arising before the Board which relate to the liability of the Real

Estate to assessment or the amount thereof, and there is no presumption as to the correctness of the valuation or assessment determined by the Board.

WHEREFORE, Plaintiff-Appellant requests that the Court set aside the decision of the Board in determining the actual and assessed value of the Real Estate for the 2023 tax year; that the Court determine the actual value and assessed value of the Real Estate as established by the Board for 2023 to be excessive; that the Assessor and the Board be ordered and directed by the Court to assess the Real Estate for 2023 in accordance with the decision of this Court; and that the Court grant such other relief as may be just and equitable.



Brett R. Marshall AT0011432
Richard A. Davidson AT0001937
LANE & WATERMAN LLP
220 N. Main Street, Suite 600
Davenport, IA 52801
Phone: (563) 324-3246
Fax: (563) 324-1616
Email: bmarshall@l-wlaw.com
Email: rdavidson@l-wlaw.com

ATTORNEYS FOR PLAINTIFF-APPELLANT

IN THE IOWA DISTRICT COURT FOR DES MOINES COUNTY

<p>HY-VEE, INC., Plaintiff-Appellant, v. DES MOINES COUNTY BOARD OF REVIEW, Defendant-Appellee.</p>	<p>Case No. EQEQ014997 PETITION IN EQUITY AND NOTICE OF APPEAL</p>
---	--

Plaintiff-Appellant, Hy-Vee, Inc. (“Hy-Vee”), hereby submits its Petition in Equity and Notice of Appeal and in support hereof states as follows:

1. Hy-Vee is the owner and/or lessee of the real estate and improvements thereon, locally known as 3140 Agency Street, Burlington, Iowa, and identified in the Des Moines County, Iowa, Assessor’s records as Parcel ID No. 11-31-326-004 (the “Real Estate”), and pays the property taxes for the Real Estate.
2. Hy-Vee is an “aggrieved taxpayer” pursuant to Iowa Code Section 441.37.
3. Defendant-Appellee is the Board of Review of Des Moines County, Iowa (the “Board”).
4. For the 2023 tax year, the Des Moines County Assessor (the “Assessor”) assessed the Real Estate at a value of \$7,037,500 (i.e., \$1,011,500 for the land and \$6,026,000 for the building).
5. Hy-Vee, in the form and manner, and within the time provided by law, appealed the assessment to the Board (the “Petition”) upon the grounds set forth in Hy-Vee’s Petition, specifically, including but not limited to, the grounds that said assessment was illegal and for more than the amount authorized by law. A copy of the Petition is attached hereto as Exhibit 1.

6. The Petition and evidence in support thereof were duly presented to the Board, and in acting thereon, the Board erroneously determined the actual value and assessed value of the Real Estate to be \$7,037,500. A Notice to Property Owner as to Assessment by Board of Review is attached hereto as Exhibit 2.

7. In arriving at the actual value and assessed value of the Real Estate for the 2023 tax year, the Assessor and the Board failed to comply with the provisions of Iowa Code Section 441.21.

8. The Real Estate was not valued at its actual value or at the fair and reasonable market value of such property. The Assessor and the Board gave no consideration to what would be the fair and reasonable exchange between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and each being familiar with all the facts relating to the Real Estate, as required by Iowa Code Section 441.21(1)(b).

9. The actual value and assessed value of the Real Estate as determined by the Board is for more than the amount authorized by law.

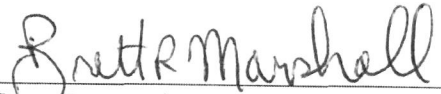
10. The fair and reasonable market value and actual value of the Real Estate for the 2023 tax year is less than the assessed value of the Real Estate.

11. Within the time and in the manner provided by law, Hy-Vee hereby appeals to the Iowa District Court for Des Moines County from each and every act or decision of the Board entered or taken at any time on or prior to the adjournment of the Board, which is adverse to Hy-Vee, including without limitation, the action of the Board in failing to grant the relief requested in the Petition.

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Estate to assessment or the amount thereof, and there is no presumption as to the correctness of the valuation or assessment determined by the Board.

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Brett R. Marshall AT0011432

Richard A. Davidson AT0001937

LANE & WATERMAN LLP

220 N. Main Street, Suite 600

Davenport, IA 52801

Phone: (563) 324-3246

Fax: (563) 324-1616

Email: bmarshall@l-wlaw.com

Email: rdavidson@l-wlaw.com

ATTORNEYS FOR PLAINTIFF-APPELLANT

June 27, 2023

The Des Moines County Board of Supervisors met in regular session at the Court House in Burlington at 9 AM on Tuesday, June 27, 2023, with Chair Shane McCampbell, Vice-Chair Tom Broeker, and Member Jim Cary present. This meeting was also held electronically via Webex and YouTube live streaming. Public input was available through board email or call in.

Unless otherwise noted, all motions passed unanimously. The Pledge of Allegiance was conducted.

Meeting with Department Heads: Maintenance Director Rodney Bliesener reported the jail inspection took place last week and all went well. He attended a Tiger Grant meeting. Safety Director Angela Vaughan stated her office is busy. CDS Director Ken Hyndman reported the Mental Health Agency of Southeast Iowa involving 13 Counties will begin July 1. They are in the process of getting all the County contracts signed and a system for claims to be processed. Monthly meetings will be held at The Well in Fairfield, with the first meeting beginning July 12th. County Treasurer Janelle Nalley-Londquist stated her office is busy. Conservation Director Chris Lee reported with the Holiday weekend coming up, he wanted to remind the public that it is illegal for fireworks to be in the County Parks. If you are caught with them, they will be confiscated. Assistant Land Use Administrator Jarred Lassiter reported their office is busy. They have a couple subdivisions out for review currently. Sheriff Kevin Glendening reported the jail population is at 91. County Auditor Sara Doty reported the next Board of Supervisors meeting will be held on July 5th due to the Holiday. She reminds the Department Heads she needs Cash on Hand letters by July 7th. County Engineer Brian Carter spoke on the Highway 99 closure. His crews are currently working on a bridge project on 190th Street and it is going well.

Des Moines County received a thank you card from Community Action for the food drive that was held in the Auditor's Office the month of May.

Approval of Accounts Payable Claims in the amount of \$816,582.02 was presented. Cary made a motion to approve and was seconded by Broeker.

Approval of Payroll Reimbursement Claims in the amount of \$2,642.69 was presented. Broeker made a motion to approve and was seconded by Cary.

Approval Authorizing the Issuance of a Tax-Exempt General Obligation Loan Agreement Anticipation Project Note, Series 2023A was presented. Broeker spoke on this agreement. Broeker made a motion to approve and was seconded by Cary.

Approval Authorizing the Issuance of a Taxable General Obligation Loan Agreement Anticipation Project Note, Series 2023B was presented. Broeker spoke on this agreement. Broeker made a motion to approve and was seconded by Cary.

Approval of the Amendment to the 2022 Des Moines County Employee Handbook was presented. Auditor Doty spoke on the changes. Cary made a motion to approve and was seconded by Broeker.

Approval of a Cigarette Permit for River Mart was presented. Cary made a motion to approve and was seconded by Broeker.

Personnel Action – Public Health – Kerry Crouch, New Hire, Public Health Nurse, Full Time, \$52,564.6 Yearly effective 6/19/23. Broeker made a motion to approve and was seconded by Cary. Treasurer – Anika McVay, Temporary Part-Time Clerk II MV, Work Complete Effective 1/13/23. Broeker made a motion to approve and was seconded by Cary.

Cary motioned to approve the June 20, 2023, regular meeting minutes and seconded by Broeker.

McCampbell attended a Workforce Development and a Community Action meeting. Cary attended an Early Childhood Development and Public Health Meeting.

The meeting was adjourned at 9:42 AM.

Following the meeting the Board of Supervisors went on a Project Tour with the County Engineer.

This Board meeting is recorded. The meeting minutes and audio are posted on the county's website www.dmcourty.com

Shane McCampbell, Chair
Attest: Sara Doty, Auditor