

**2023 BOARD OF REVIEW - REGULAR SESSION  
REPORT TO THE DIRECTOR OF REVENUE**

**Mason City  
Assessing Jurisdiction**

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

1. How many days did your board of review meet during 2023? 4

2. List below the number of protests filed for each class of property and the number of protests upheld. (The number denied will calculate.) Consider a protest upheld if even a partial reduction in the assessment was made.

CLASSIFICATION	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED
*Agricultural	5	0	5
*Residential Dwelling on Agricultural Realty	0	0	
Residential "outside incorporated cities"	0	0	
Residential "within incorporated cities"	50	30	20
Commercial	32	4	28
Industrial	4	0	4
Residential 3+	4	1	3
<b>TOTAL</b>	<b>95</b>	<b>35</b>	<b>60</b>

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

For dual class property - if both classes are protested report the protests separately under the appropriate classification. If only one class was protested, report it as a single protest under the appropriate classification.

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

<b>CLASSIFICATION</b>	<b>NUMBER OF INCREASES</b>	<b>NUMBER OF DECREASES</b>
*Agricultural	0	0
*Residential Dwelling on Agricultural Realty	0	0
Residential "outside incorporated cities"	0	0
Residential "within incorporated cities"	0	0
Commercial	0	0
Industrial	0	0
Residential 3+	0	0
<b>TOTAL</b>		

4. List below the total amount by which the assessor's original 2023 assessed valuations were increased or decreased for each class of property. If the Board of Review action was a class change only, do not show it as a decrease from one classification and an increase to the other. Only the revaluation amount, if any, after the classification change is pertinent. Please indicate a net decrease as a negative number.

<b>CLASS</b>	<b>NET INCREASE OR DECREASE</b>
*Agricultural	\$ 0
*Residential Dwelling on Agricultural Realty	0
Residential "outside incorporated cities"	0
Residential "within incorporated cities"	-622,645
Commercial	-209,180
Industrial	0
Residential 3+	-2,600
<b>TOTAL</b>	<b>\$ -834,425</b>

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

\*Value changes to dual classed property - if a value change was made to both classifications, report the changes under the appropriate classification. If a change was made to only one classification, report the change under the appropriate classification.

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

NAME	OCCUPATION	YEAR OF LATEST (RE) APPOINTMENT	LENGTH OF SERVICE (YEARS)
Ray Mechen Chairman	Real Estate Financing	2023	9
Dave Guetzko	Real Estate Agent	2021	8
Janel Nagel	Appraiser	2019	10
Date			6/2/23

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

Ray Mechem \_\_\_\_\_

Dave Guetzko \_\_\_\_\_

Janel Nagel \_\_\_\_\_