

**2024 BOARD OF REVIEW - REGULAR SESSION
REPORT TO THE DIRECTOR OF REVENUE**

Mason City
City or County

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

- How many days did your board of review meet during 2024? 3
- List below the number of protests filed for each class of property and the number of protests upheld for each class. Consider a protest upheld if even a partial reduction in the assessment was made.

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD
* Agricultural	0	0
* Residential Dwelling on Agricultural Realty	0	0
Residential "outside incorporated cities"	0	0
Residential "within incorporated cities"	1	0
Commercial	8	1
Industrial	4	0
Residential 3+	0	
TOTAL	13	1

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

* Protests filed on dual classed property - if both classes were protested report protests separatley unc appropriate classes. If only one class was protested report as a single protest under the appropriate cl:

3. List below the number of assessments raised or lowered by your board acting upon its own initiative include protests that were reported under item 2.

CLASS	NUMBER OF INCREASES	NUMBER OF DECREASES
* 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
TOTAL		

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4. List below the total amount by which the assessor's original 2024 assessed valuations were increased for each class of property. If the BOR action was a class change only, do not show it as a decrease and an increase to the other. Only the revaluation amount, if any, after the class change is pertinent. Please indicate a net decrease with a - in front of the amount.

CLASS	NET INCREASE OR DECREASE
* Agricultural	\$ 0
* Residential Dwelling on Agricultural Realty	0
Residential "outside incorporated cities"	0
Residential "within incorporated cities"	0
Commercial	-97,230
Industrial	0
Residential 3+	0
TOTAL	\$ -97,230

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

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

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

NAME	OCCUPATION	YEAR OF LATEST (RE) APPOINTMENT
Janel Nagel Chairman	Appraiser	2019
Dave Guetzko	Real Estate	2021
Ray Mechem	Real Estate Financing	2023

Date _____

The report must be signed below by each board of review member. **Sending the report electronically without signatures is not acceptable. All members have signed the board of review report that is on file in the assessor's office.** In the event a member disagrees with parts or all of the report or would like to elaborate upon statements in this report, such comments can be made on a separate page and attached to this report.

Janel Nagel _____

Dave Guetzko _____

Ray Mechem _____

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