

# Hip Hop and they don't stop



## Settlement

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lawsuits say. Opioid-involved overdose deaths rose from more than 21,000 in 2010 to more than 80,000 in 2021, according to the National Institute on

Drug Abuse. In 2017, there were 47,600 reported deaths linked to opioids. Three years later, the number of reported deaths skyrocketed to 68,630 and only continues to climb. At the time the committee was created, the county had already received two payments in settlement money,

totaling almost \$300,000. Since then the committee has created an application form to for organizations to receive funding. The money is specifically for organizing serving Jasper County and may include but are not limited to: schools, hospitals, medical and substance abuse

providers, treatment centers, prevention organizations, etc. According to a March press release from the committee, the funds will go towards projects that will have an impact in the community. The prevention and abatement of the use of opioids

and treatment of those with addictions to opioids are a few of the key focus areas for the funds. Applications can be found at the Jasper County Health Department at 315 W. Third St. N., Suite 100, in Newton. The first deadline for applications is April 30.

## Valuations

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value of a property after tax rates, rollbacks and equalizations are factored in to the equation. Of course, there are other elements to consider, too. Residential and agricultural properties have a fluctuating assessment limitation each year, which means these two classes of property are tied together and valuations statewide cannot increase or decrease by more than 3 percent, or the rollback will adjust. The rollback is what determines each owner's taxable value, and Von Dielingen said that never be at 100 percent of assessed value. "Commercial property has a set rollback

figure, so that stays at 90 percent of assessed value, Von Dielingen said. "With such large increases in taxable value, taxing authorities can lower levies and still increase their tax asking. This is what determines if taxes go up or down, not the assessment." So even if a home's assessed value has skyrocketed by 25 or even 50 percent, it does not mean that home owner's taxes will be increasing by 25 or 50 percent. **Why are we seeing these large increases in property valuations?** By state law, the assessor's office must follow the market, whether it goes up or down. The strength of the market these past two years is partly why Iowans are seeing large increases in valuations. When properties sell for more than the current as-

essed value, the assessors must raise valuations. "The increases for this 2023 assessment are based on all the normal arm's length sales for the 2022 year," Von Dielingen said. "While interest rates rose in 2022, sale prices did not drop. This has happened statewide." However, agricultural property is valued differently than residential properties. Farmland values are based on productivity, income/expenses and the soil types over a five-year period. Market value and sale price of agricultural land are not relevant to the assessment, Von Dielingen said. **How does assessor's office value a property?** There are a numbers of ways the county assessor's office determines the overall value of a property. In a county the

size of Jasper, it is not possible for office staff to inspect every property, Von Dielingen said. Staff are required to use the Iowa Real Property Appraisal Manual created by the Iowa Department of Revenue. "We can make changes in many ways, for example we may see that one area of the county is selling better or worse than the average and we can make adjustments," Von Dielingen said. "Different types of properties may sell better in a given year, so adjustments can be made for that type of property." There are many factors that the assessor's office looks at, and staff are constantly staying up on educational requirements to perform their jobs and make these determinations. The increases this year, Von

Dielingen stressed, are being driven by the continued strong market. **How can residents appeal their property assessments?** Currently, there are two processes for an appeal. The first way is to contact the assessor's office directly about an informal appeal, which must be done between April 2 and April 25. This gives staff an opportunity to know if there is incorrect information on the property, such as a deck listed that may no longer exist. "We may make changes during this informal process and we may not see anything to warrant a reduction," Von Dielingen said. The second way to appeal an assessment — the main way — is to file a petition for the Jasper County Board of Review between April 2 and April 30. The form to do so is available in the assessor's office, which is located in the north wing of the Jasper County Courthouse, or online at the IDR's website, [www.tax.iowa.gov](http://www.tax.iowa.gov). Petitions need to be printed, filled out and returned to the assessor's office. Another option is to visit [www.beacon.schneidercorp.com](http://www.beacon.schneidercorp.com) and choose Jasper County. Once the taxpayer searches for their property and the summary comes up, there is a button to click and they can fill out the petition online and email it back to the county as-

essor's office. **What would happen if the assessor's office didn't raise property values?** Von Dielingen said she and her staff are often accused of randomly raising property values for all kinds of reasons; one of which is to give taxing entities more money. The county assessor said this is the furthest thing from the truth. Her office is to follow Iowa Code, and it is monitored by the IDR. "The department sees every sale in the county and monitors the median ratio," she said. "In odd years, if our valuations are not at the market value indicated by those sales, the department will issue an equalization order, up or down." There are downsides to an equalization order. If it is conducted, the increase or decrease in property values will be "straight across the board," and it will also note when an assessor continuously takes an order because it shows they are not doing their job in establishing equitable assessments. "One thing we do want taxpayers to understand, everyone in the assessor's office is a home owner in Jasper County," Von Dielingen said. "We also see our valuations increase right along with everyone, so we do not take the job lightly or make random changes. We work hard to have fair and equitable assessments."

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