



Notice to Property Owner as to Assessment by Board of Review

Iowa Code Sections 441.35 - 441.39

TO: Joshua Malancuk
13300 Olio Rd, Ste 360
Fishers IN 46037

Petition # 21

You are hereby notified that the board of review of Webster County / City, State of Iowa, on the 12th day of May, 20 15, authorized the following actions regarding the assessment of the property described below:

Parcel Number: 0721352010, 0721352006, 0721352007, 0721352008, 0721352009, 0721352005, 0721352004

Property Address: _____

Original Class: Industrial

New Class: Industrial

Original Assessed Value: \$ 3,950,910

New Assessed Value: \$ 3,950,910

- Value of above described property to remain unchanged for the reason stated below.
- Value of above described property reduced for the reason stated below.
- The Board of Review has increased the value of your above described property for the reason stated below.

The Board will hold an adjourned meeting on the _____ day of _____, 20 _____, at _____ m. at the following meeting place: _____, at which time and place you may appear and state your objection to such increase if you have any. (section 441.36, Code of Iowa)

Reason for Action of Board of Review:

Evidence not sufficient to prove value is excessive.

- The Board of Review has taken final action on your above described property, and will adjourn May 22, 20 15.

Appeals to the Property Assessment Appeal Board may be taken from the board of review action within 20 days after the adjournment date of the board of review or May 31, whichever is later. You may bypass the Property Assessment Appeal Board and appeal to district court. (sections 441.37A, 441.38, and 441.39, Code of Iowa)

Appeals to district court may be taken from the board of review action within 20 days after adjournment or May 31, whichever date is later. (sections 441.38 and 441.39, Code of Iowa)

Signed: _____

Clerk of said Board of Review

NOTICE: In odd numbered years the foregoing assessments are subject to equalization pursuant to an order issued by the director of revenue. The county auditor shall give notice on or before October 15 by publication in an official newspaper of general circulation of any class of property affected by an equalization order. The Board of Review shall be in session from October 15 to November 15 to hear protests of affected property owners or taxpayers whose valuations have been increased by an equalization order. You may file a protest form October 16 to October 25 if your property valuations have been adjusted by the equalization order.



WEBSTER COUNTY ASSESSOR'S OFFICE
 515-576-4721
 COURT HOUSE - 701 CENTRAL AVE.
 FORT DODGE, IOWA 50501-3853

DES MOINES
 IA 500
 27 MAY '15
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U.S. POSTAGE



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POWER OF ATTORNEY

PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, Iowa 50306

Phone: (515) 725-0338

NOTE: A power of attorney may be effective only for the proceeding before the Property Assessment Appeal Board and for the period of the current assessment being protested. Failure to complete all requested information will result in this form not being valid and will delay the effective date of the Power of Attorney.

TAXPAYER INFORMATION. Taxpayer(s) must sign and date this form.	
Last name or company legal name NESTLE FOOD COMPANY / CARNATION COMPANY	First name/middle initial C/O MIKE MCCRARY
Current mailing address (number and street, apartment, lot or suite number) 30003 BAINBRIDGE ROAD	
City, State, Zip OLON, OH 44139	
Daytime Telephone Number	Evening Telephone Number

REPRESENTATIVE(S).	
Name JOSHUA J. MALANCUK, CPA, CMI	Firm or Company's Legal Name JM TAX ADVOCATES
Current mailing address (number and street, apartment, lot or suite number) 13300 OLIO ROAD, SUITE 360	
City, State, Zip FISHERS, IN 46037	
Daytime Telephone Number (317) 674-8390	Email JOSHUA@JMTAXADVOCATES.COM
Fax Number (317) 863-1089	

Name LOU ANNE WILLIS	Firm or Company's Legal Name JM TAX ADVOCATES
Current mailing address (number and street, apartment, lot or suite number) 13300 OLIO ROAD, SUITE 360	
City, State, Zip FISHERS, IN 46037	
Daytime Telephone Number (317) 674-8390	Email LOUANNE@JMTAXADVOCATES.COM
Fax Number (317) 863-1089	

Attach a list for additional representatives.

The above representatives are hereby appointed as attorney(s)-in-fact to represent the taxpayer(s) before the Property Assessment Appeal Board for the following matter(s).

MATTER(S).	Assessment Year
REAL PROPERTY TAX MATTERS	01/01/2015
REAL PROPERTY TAX MATTERS	01/01/2016

ACTS AUTHORIZED.

The representatives are authorized to receive, inspect, and provide confidential information related to the above matter(s) and to perform any and all acts that can be performed with respect to these matters; for example, negotiate the authority to sign any agreements, consents, or other documents, and to represent the taxpayer(s) in any hearing before the Appeal Board. The authority does not include the power to substitute another representative, unless specifically added below. List any specific additions or deletions to the acts otherwise authorized in this power of attorney.

Additions:

Deletions:

NOTE: In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

NOTICES AND COMMUNICATIONS.

Original notices and other written communications will be sent to the first representative listed.

RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY.

The filing of this power of attorney revokes all earlier power(s) of attorney on file with the Property Assessment Appeal Board for the same matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here:

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

SIGNATURE OF TAXPAYER.

MICHAEL J. MCCRARY
MANAGER PROPERTY TAXES

Print Name Title

 *3/9/15*

Signature Date

**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL NOT BE VALID,
AND THE FORM WILL BE RETURNED TO YOU.**

This form must be mailed in or delivered in-person to the Secretary of the Property Assessment Appeal Board and to all other parties.