



BREMER COUNTY, Iowa
est. 1853

BREMER COUNTY ASSESSOR

JEAN KELLER, ASSESSOR
415 East Bremer Avenue
Waverly, Iowa 50677
319-352-0145
Fax: 319-352-0150
Email: jkeller@co.bremer.ia.us

Date: 6/01/2015

This is a corrected *Notice to Property Owner as to Assessment* to correct the 2015 Board of Review adjournment date.

If you have any questions, please call the Bremer County Assessor's office at 319-352-0145.

Sincerely,

Aaron V. Betts
Bremer County Deputy Assessor

**Bremer County Assessor
Notice to Property Owner as to Assessment
Regular Session
Section 441.35 - 441.39, Code of Iowa**

5/21/2015

JM TAX ADVOCATES LLC
13300 OLIO RD, SUITE 360
FISHERS, IN 46037

You are hereby notified that the Board of Review of BREMER COUNTY, IA, on 5/21/2015, authorized the following actions regarding the assessment of the property described below:

Parcel Number 05-35-354-001

Property Address 70 6TH AVE NW
WAVERLY, IA 50677-0000

Original Class Industrial

Original Assessed Value \$6,364,610

New Class Industrial

New Assessed Value \$6,364,610

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

Reason for Action of Board of Review:

Insufficient evidence presented to prove assessment is excessive.

- The Board of Review has taken final action on your above described property, and will adjourn May 21, 2015.

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 31st, whichever is later. You may bypass the Property Assessment Appeal Board and appeal to the district court. (Sec 441.37A, 441.38, 441.39, Code of Iowa)

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

JUDY STEVENSON
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 from October 16 to October 25 if your property valuations have been adjusted by the equalization order.

IDR 56-066 (03/27/14)

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Regular Session
Section 441.35 - 441.39, Code of Iowa

5/21/2015

JM TAX ADVOCATES LLC
13300 OLIO RD, SUITE 360
FISHERS, IN 46037

You are hereby notified that the Board of Review of BREMER COUNTY, IA, on 5/21/2015, authorized the following actions regarding the assessment of the property described below:

Parcel Number 05-35-359-004

Property Address 70 6TH AVE NW
WAVERLY, IA 50677-0000

Original Class Industrial

Original Assessed Value \$39,700

New Class Industrial

New Assessed Value \$39,700

- Value of above described property to remain unchanged for the reason stated below.
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You are hereby notified that the Board of Review of BREMER COUNTY, IA, on 5/21/2015, authorized the following actions regarding the assessment of the property described below:

Parcel Number 05-35-326-005

Property Address

Original Class Industrial

Original Assessed Value \$129,250

New Class Industrial

New Assessed Value \$129,250

- Value of above described property to remain unchanged for the reason stated below.
 Value of above described property reduced for the reason stated below.
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Parcel Number 05-35-359-005

Property Address

Original Class Industrial

Original Assessed Value \$34,360

New Class Industrial

New Assessed Value \$34,360

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Parcel Number 05-35-364-004

Property Address 6TH AVE NW
WAVERLY,IA 50677-0000

Original Class Industrial

Original Assessed Value \$19,570

New Class Industrial

New Assessed Value \$19,570

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Parcel Number 05-35-364-007

Property Address
WAVERLY, IA 00000-0000

Original Class Industrial

Original Assessed Value \$6,000

New Class Industrial

New Assessed Value \$6,000

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Parcel Number 05-35-364-008

Property Address 6TH AVE NW
WAVERLY, IA 50677-0000

Original Class Industrial

Original Assessed Value \$51,160

New Class industrial

New Assessed Value \$51,160

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Parcel Number 05-35-369-001

Property Address 6TH AVE NW
WAVERLY,IA 50677-0000

Original Class Industrial

Original Assessed Value \$60,740

New Class Industrial

New Assessed Value \$60,740

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You are hereby notified that the Board of Review of BREMER COUNTY, IA, on 5/21/2015, authorized the following actions regarding the assessment of the property described below:

Parcel Number 05-35-376-001

Property Address

WAVERLY, IA 50677-0000

Original Class Industrial

Original Assessed Value \$5,220

New Class Industrial

New Assessed Value \$5,220

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Parcel Number 05-35-376-002

Property Address 6TH AVE NW
WAVERLY,IA 50677-0000

Original Class Industrial

Original Assessed Value \$31,410

New Class Industrial

New Assessed Value \$31,410

- Value of above described property to remain unchanged for the reason stated below.
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Iowa Department of Revenue
www.state.ia.us/tax

Iowa Power of Attorney Form IA 2848

Please type or print

NOTE: A power of attorney may be effective for no more than three years from the date it is received by the Department. 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.

1. TAXPAYER INFORMATION. Taxpayer(s) must sign and date this form on page 2, section 8.

Last name or company legal name Nestle USA - Beverage Division		Your first name/middle initial	Social Security Number *	Federal Employer Identification Number 95-1572207
Spouse's last name		Spouse's first name/middle initial	Social Security Number *	State Tax Permit Number
Current mailing address (number and street, apartment, lot or suite number) or PO Box Checkerboard Square				Daytime Telephone Number 314-982-2279
City, State, Zip St. Louis, Missouri 63164				<input type="checkbox"/> check if new telephone number
<input type="checkbox"/> check if new address				

2. REPRESENTATIVE(S). You must include Preparer's Tax ID Number (PTIN), Federal Employer ID Number (FEIN), OR Social Security Number (SSN).

Name Joshua J. Malancuk	PTIN, FEIN, OR SSN (MUST BE INCLUDED) 27-2134661
Firm or Company's Legal Name JM Tax Advocates LLC	Telephone Number 317-674-8390 ext. 100 <input type="checkbox"/> check if new telephone number
Address 13300 Olio Rd, Suite 360 <input checked="" type="checkbox"/> check if new address	Fax Number 317-674-8390
City, State, Zip Fishers, IN 46037	E-Mail Address joshua@imtaxadvocates.com
Name Lou Anne Willis	PTIN, FEIN, OR SSN (MUST BE INCLUDED) 27-2134661
Firm or Company's Legal Name JM Tax Advocates LLC	Telephone Number 317-674-8390 ext. 101 <input type="checkbox"/> check if new telephone number
Address 13300 Olio Road, Suite 360 <input type="checkbox"/> check if new address	Fax Number 317-863-1089
City, State, Zip Fishers, IN 46037	E-Mail Address louanne@imtaxadvocates.com
Name	PTIN, FEIN, OR SSN (MUST BE INCLUDED)
Firm or Company's Legal Name	Telephone Number <input type="checkbox"/> check if new telephone number
Address <input type="checkbox"/> check if new address	Fax Number
City, State, Zip	E-Mail Address

Attach a schedule for additional representatives.

The above representatives are hereby appointed as attorney(s)-in-fact to represent the taxpayer(s) before the Iowa Department of Revenue for the following tax matter(s).

Tax type and tax periods must be specifically identified. For inheritance, estate, or generation skipping tax, enter the decedent's date of death.

3. TAX MATTERS.

List Type of Tax (see below for options) and the specific tax matter(s).	TAX PERIODS	
	Beginning MM/YY	Ending MM/YY
Real Property Tax	01/13	12/15

TAX TYPE OPTIONS. Enter tax type in section 3 above and include beginning and ending dates for each.

Individual Income Partnership Sales and Use Inheritance Motor Fuel
Corporation Income Franchise Withholding Fiduciary Environmental Protection Charge
Other (specify) _____

4. ACTS AUTHORIZED.

The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that can be performed with respect to the tax matters described in section 3; for example, negotiate the authority to sign any agreements, consents, or other documents, and to represent the taxpayer(s) in any informal and formal proceeding involving the Department. The authority does not include the power to receive refund checks (see section 5 below), the power to substitute another representative, unless specifically added below, or the power to sign certain returns. 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.

5. RECEIPT OF REFUND CHECKS.

If you want to authorize a representative named in section 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s): _____

6. NOTICES AND COMMUNICATIONS.

Original notices and other written communications will be sent to you and the taxpayer, and a copy will be sent to the first representative listed in section 2.

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

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Iowa Department of Revenue for the same tax matters and years or periods covered by this document.

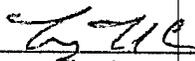
If you do not want to revoke a prior power of attorney, check here:

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

8. SIGNATURE OF TAXPAYER(S).

If a tax matter concerns a joint individual income tax return, the provisions of 701 IAC 7.34(4)b. apply.

If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer: *I certify that I have the authority to execute this form on behalf of the taxpayer.*

		5/2/13
Signature	MICHAEL J. MCCRARY MANAGER-PROPERTY TAXES	Date
Print Name		Title
Signature		Date
Print Name		Title

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