IN THE IOWA DISTRICT COURT FOR POLK COUNTY

CARL OLSEN,

Petitioner,

Case No. CVCV066477

v.

IOWA DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING, Respondent.

NOTICE OF SUPPLEMENTAL AUTHORITY

Petitioner, Carl Olsen, submits the following supplemental authority applying RFRA to an ongoing administrative action (a copy is attached to this notice).

IOWA ADMINISTRATIVE HEARINGS DIVISION CENTRAL PANEL BUREAU IN THE MATTER OF: CALVARY CHAPEL IOWA, PROPERTY TAX EXEMPTION Case Number: 24IDR0007 Type: Order - Dismissal ELECTRONICALLY FILED 2024 SEP 17 1:08 PM ADMIN HEARING E-FILING SYSTEM

This holding moots the remainder of Calvary's mostly constitutional claims, although it is not entirely clear how much of the remaining claims the Tribunal could meaningfully consider since the Tribunal is only empowered to hear asapplied and not facial constitutional claims. See Shell Oil Co. v. Bair, 417 N.W.2d 425, 429 (Iowa 1987) ("We commit to administrative agencies the power to determine constitutional applicability, but we do not commit to administrative agencies the power to determine constitutionality of legislation.").

Id., at page 5.

Respectfully submitted.

CARL OLSEN

/s/ Carl Olsen

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All parties served via EDMS on September 20, 2024