

# ***IOWA COUNTY BOARD OF REVIEW RULES***

1. Petitions/protest must be completed, signed and filed within legal dates and times.
2. If the deadline falls on the weekend, the following Monday becomes the deadline.
3. Postal meter dates are not to be considered a postmark.
4. Electronic filings will be considered timely if it can be verified that it was received by the assessor's office before midnight on the final filing date. Email address: [assessor@iowacounty.iowa.gov](mailto:assessor@iowacounty.iowa.gov)
5. If more than one class of property is being protested, a fully completed petition/protest must be filed for each class.
6. Taxpayers may request an oral hearing before the Board of Review. However, a written request for an oral hearing must be made at the time the petition/protest is filed. A space for this request is provided on the Petition. No oral hearing may be held in the absence of such a written request.
7. All oral hearings shall be for no more than fifteen (15) minutes and a maximum of thirty (30) minutes will be allowed for protests with multiple parcels unless all board members grant an extension.
8. Official notice of the board's decision will be mailed to each petitioner after adjournment.
9. Board of Review members are not permitted to discuss adjustment amounts outside of regular board sessions.
10. Board will meet on days and at times posted in the Iowa County Courthouse.
11. The Board of Review reserves the right to adopt further rules and regulations as deemed necessary to the performance of their duties, as provided by Chapter 441.33, Code of Iowa.
12. The Assessor and/or the Deputy Assessor shall be required to attend all Board of Review meetings.
13. Comparisons of Taxes for the current or prior years are not acceptable.
14. The Board reserves the right to inspect all property that is appealed if they feel it is necessary before a decision is reached on the petition. The Assessor or designee may be asked to make the inspection.
15. The Board may request or subpoena witnesses or additional information up to and including insurance records, appraisals or estimates of value, construction or repair costs, mortgages, depreciation schedule, leases, and purchase documents.

16. Oral hearings will be conducted in person or via video conferencing. Supporting documents from the petitioner must be received in the Iowa County Assessor's Office no later than 3 business days prior to the scheduled hearing.
17. Oral hearings will not be rescheduled. If the petitioner fails to appear in the allotted time, the Board will act on the petition.
18. Upon receipt of a petition/protest, all appellants will receive a copy of these rules.
19. The Board of Review hereby authorizes the Assessor and the County Attorney to act on behalf of the Board during or after the close of session with regard to any appeal from the Board's decision, including, but not limited, the retaining of counsel, the responding to discovery, the settling of said appeals, and the supervision of such litigation.
20. The Board of Review may ask for the following information on income producing properties.
  - a. Income statement covering the last three full years of operation
  - b. Copies of current lease agreements
  - c. Tax returns for the last three years

#### **Other topics listed**

1. Per accepted assessment industry standard as set forth in the Iowa Code, the Board of Review will adhere to a 5% tolerance either way of market for assessed valuation.
2. The Board of Review requests that any appraisal for refinancing purposes must be accompanied with a letter from the appraiser, stating that the valuation is valid for ad valorem purposes. The Board of Review will only consider the appraisal as a guideline in their decision.

"Duties and Responsibilities of Local Board of Review"  
Iowa Department of Revenue and Finance and Iowa Code Section 441.35.