

# ELECTRONIC FILING OF PETITIONS

Adopted 5/1/2018

The Pottawattamie County Board of Review allows electronic filing of assessment protest, as allowed by Iowa Code § 441.37(3).<sup>i</sup>

In addition to the Rules of Procedures already in place, the following rules shall apply to petitions filed electronically.

## I. Filing via electronic mail

1. Petitions may be sent via electronic mail to [boardofreview@pottco.org](mailto:boardofreview@pottco.org).
2. Petitions and any exhibits are to be attached to the email in pdf format.
3. Documents scanned into pdf format must have a minimum of 300 dpi, and must be legible.
4. The Petition does not need to be signed if sent via electronic mail.
5. The emailed Petition must be received by 11:59 p.m. CT on the last day Petitions are allowed to be filed.

## II. Disclaimer

1. The person filing the Petition has the responsibility to confirm receipt of any and all electronic correspondence to the Board of Review.
2. The Board of Review takes no responsibility for technical failures on the part of the person filing the Petition, or on the part of the Assessor's office in receiving the Petition.

<sup>i</sup> For assessment years beginning on or after January 1, 2014, the board of review may allow property owners or aggrieved taxpayers who are dissatisfied with the owner's or taxpayer's assessment to file a protest against such assessment by electronic means. Electronic filing of assessment protests may be authorized for the protest period that begins April 2, the protest period that begins October 9, or both. Except for the requirement that a protest be signed, all other requirements of this section for an assessment protest to the board of review shall apply to a protest filed electronically. If electronic filing is authorized by the local board of review, the availability of electronic filing shall be clearly indicated on the assessment roll notice provided to the property owner or taxpayer and included in both the published equalization order notice and the equalization order notice mailed to the property owner or taxpayer if applicable. Iowa Code § 441.37(3).