

POTTAWATTAMIE COUNTY, IOWA
BOARD OF REVIEW
(Cities and County)
COURT HOUSE
c/o ASSESSOR'S OFFICE
P.O. BOX 1076
COUNCIL BLUFFS, IOWA 51502

RULES OF PROCEDURE ADOPTED
BY THE
POTTAWATTAMIE COUNTY BOARD OF REVIEW
AS AMENDED MAY 2, 2016
(Subject to further amendment when the Board meets May 1st)

1. A Protest shall not be considered unless filed in writing in accordance with and during the time prescribed by Iowa law.
2. Protests must be confined to one or more of the grounds specified in Chapter 441.37, Code of Iowa.
3. Any amendment to the protest petition must be in writing and filed with the board of review prior to or on the statutory filing deadline [Iowa Code Section 441.37(1)]. The Board may consider amendments concerning clerical errors at the time of the hearing.
4. A taxpayer may request an oral hearing at the time of filing the protest. All oral hearings shall be by appointment only.
5. Incomplete protest petitions shall be reviewed, but will be denied if not properly filed and /or the taxpayer fails to go forward with the burden of proof.
6. Competent evidence may be offered by the protesting taxpayer; however, if any evidence of market value or any other data prepared by someone other than the protesting taxpayer is offered, the person preparing the material must be present at the hearing to be questioned by the Board and examined by both taxpayer and the office of assessor.
7. All documents that will be presented at the protest hearing must be provided with the completed protest form at the time of filing.
8. If the protester is not the property owner, evidence must be presented showing that the protester is the taxpayer or is authorized by the property owner to file the protest.
9. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid.
10. All testimony shall be under oath as administered by the chairperson of the Board. Each taxpayer and their witness shall be sworn or affirmed under oath. The assessor's staff shall be administered the oath at the beginning of the session for the entire session.
11. The chairperson of the Board has the power at the start or at any time during the protest hearing to set a time limit, to continue the hearing, or to stop the hearing.
12. If any party protesting an assessment, their agent, or attorney, fails to fully honor a subpoena or fails to produce or furnish all the records and information requested by the Board of Review, then said protest may be in default and considered as invalid. Further "contempt" action on the defaulter may be at the option of the Board of Review.
13. The Board shall give written notice to the owner or aggrieved taxpayer of the action taken by the Board by regular mail addressed to the address shown on the protest.
14. The chairperson of the Board of Review has the power to act on behalf of the Board of Review during or after the close of the Board of Review's session with regard to any appeal from the Board of Review's decision, including, but not limited to, the retaining of counsel to the extent authorized by the Conference Board, the responding to discovery, and the supervision of such litigation.
15. In all other instances, the Robert's Rules of Order shall guide the Board in conduction of business.



Petition to Local Board of Review
Regular Session

This petition must be filed or mailed to your city or county assessor from April 2 through April 30. It must be postmarked no later than April 30. Contact information for all assessors can be found at the Iowa State Association of Assessors website: www.iowa-Assessors.org.

For use by Board of Review Only
Petition # _____ Class _____
Parcel # _____

To the Board of Review of the County/City of _____, Iowa

The undersigned (print name), _____
as owner or aggrieved taxpayer of the following described real estate: _____

with the property address: _____

and as such, liable for the payment of taxes thereon, do hereby respectfully object to the assessment made against said real estate as of current year January 1, 20__ in the sum of (enter total assessment) \$ _____ for the following reasons, and upon the following grounds: (Complete all grounds that apply – see instructions on back.)

1. That said assessment is not equitable as compared with assessments of other like property in the county or city. (Optional: address and assessment of representative number of comparable properties.)

- Assessed at:\$ _____
Assessed at:\$ _____
Assessed at:\$ _____
Assessed at:\$ _____
Assessed at:\$ _____

2. That said property is assessed for more than the value authorized by law (Section 441.21, Code of Iowa); Optional: Actual Value \$ _____;

3. That said property is not assessable, is exempt from taxes or is misclassified. Optional: Reason for exemption, misclassification, or non-assessment: _____

4. That there is an error in the assessment. Optional list of errors: _____

5. That there is fraud or misconduct in the assessment as follows (required): _____

The undersigned respectfully requests that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I hereby state that the facts in this petition are true and correct.

An oral hearing is requested: Yes ___ No ___

Mailing Address: _____

Signature (Owner or Duly Authorized Agent): _____ Date: _____

Day Phone: _____ Cell: _____ eMail: _____

FOR BOARD OF REVIEW:

Action Taken: _____ Date: _____

Protest of Assessment to Local Board of Review

Iowa Code Section 441.37 Protest of assessment — grounds.

1. *a.* Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. The protest shall be in writing and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:

(1) That said assessment is not equitable as compared with assessments of other like property in the taxing district.

(2) That the property is assessed for more than the value authorized by law.

(3) That the property is not assessable, is exempt from taxes, or is misclassified.

(4) That there is an error in the assessment.

(5) That there is fraud or misconduct in the assessment which shall be specifically stated. For purposes of this section, "misconduct" means the same as defined in section 441.9. If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16. For the purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.

b. The burden of proof for all protests filed under this section shall be as stated in section 441.21, subsection 3.

c. The property owner or aggrieved taxpayer may combine on one form protests of assessment on parcels separately assessed if the same grounds are relied upon as the basis for protesting each separate assessment. If an oral hearing is requested on more than one of such protests, the person making the combined protests may request that the oral hearings be held consecutively.

2. *a.* A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

b. Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

c. The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

3. 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 the published equalization order notice and the equalization order notice mailed to the property owner or taxpayer if applicable.

4. After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest. If protests of assessment on multiple parcels separately assessed were combined, the written notice shall state the action taken, and the reasons for the action, for each assessment protested.

For information regarding appeals to the Property Assessment Appeal Board or district court, please see Iowa Code chapters 441.37A thru 441.39.