

IOWA COUNTY BOARD OF REVIEW RULES

1. Protests must be completed, signed and filed within legal dates and times.
2. If more than one class of property is being protested, a fully completed petition must be filed for each class.
3. 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 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.
4. All oral hearings shall be for no more than fifteen (15) minutes unless all board members grant an extension.
5. All value decisions at oral hearings will be deferred.
6. Official notice of the board's decision will be mailed to each petitioner.
7. Board of Review members are not permitted to discuss adjustment amounts outside of regular board sessions.
8. Board will meet on days and at times posted in the Iowa County Courthouse.
9. 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.
10. The Assessor and/or the Deputy Assessor shall be required to attend all Board of Review meetings.
11. Comparisons of Taxes for the current or prior years are not acceptable.
12. 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 Board may request or subpoena witnesses or information.
13. All oral hearings must be in person.
14. Oral hearings will not be rescheduled except for extreme circumstances.
15. All petitions on income producing properties will be accompanied by an income statement covering the last two full years of operation. All income and expense information is confidential and will not be released for public review. The tax returns for the prior two years may also be requested.

16. If the petition is signed by a Power of Attorney, a copy of the legal document shall be filed with the petition.

17. Electronic filing of petitions is authorized for the protest period that begins April 2 and the protest period that begins October 9. Except for the requirements that a protest be signed, all other requirements of section 441.37 shall apply to a protest filed electronically.

** If the deadline falls on the weekend, the following Monday becomes the deadline.**

18. Upon receipt of a petition, all appellants will receive a copy of these rules.

Other topics listed

1. If you are filing a Petition to the Iowa County Board of Review in an even numbered year (i.e. 2012, 2014, etc.) and did not receive a change in the property assessment for the even numbered year, the Board of Review may only consider Petitions that included reason number 1.a.(2)*. If your petition is a continuation of a previous petition that has been filed in court, please consult your attorney.

-“Duties and Responsibilities of Local Board of Review”-Iowa Department of Revenue and Finance and Iowa Code Section 441.35.

2. 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.

3. 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.