

PROCEDURAL RULES ADOPTED BY THE
FAYETTE COUNTY BOARD OF REVIEW

1. PROTEST SHALL NOT BE CONSIDERED UNLESS FILED IN WRITING DURING THE TIME FRAME PRESCRIBED BY APPLICABLE IOWA LAW.
2. PROTESTS MUST BE BASED ONLY ON THE FIVE (5) GROUNDS AS SPECIFIED IN CODE OF IOWA CHAPTER 441.37 IN A REAL ESTATE REASSESSMENT YEAR, OR IN ANY YEAR IN WHICH THE ASSESSOR HAS CHANGED THE TAXPAYER'S ASSESSMENT, OTHERWISE IN AN INTERIM YEAR, ONLY UPON THE GROUNDS (NUMBER SIX[6]), THAT THERE HAS BEEN A CHANGE IN VALUE SINCE THE LAST ASSESSEMENT YEAR.
3. ANY AMENDMENT TO THE PROTEST PETITION MUST BE FILED BEFORE THE HEARING OR AT THE COMMENCEMENT OF THE ORAL HEARING. IF THE BOARD OF REVIEW ALLOWS THE AMENDMENT, THE ASSESSOR SHALL HAVE THE RIGHT TO REQUEST A CONTINUANCE OF THE HEARING.
4. ALL ORAL HEARINGS SHALL BE BY APPOINTMENT ONLY, LIMITED TO A MAXIMUM OF TEN MINUTES PER PETITION FILED, AND AT BOARDS DISCRETION, TIME FRAME REQUESTED BY THE TAXPAYER IN WRITING AT THE TIME OF FILING THE PROTEST PETITION.
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. COMPLETE EVIDENCE MAY BE OFFERED BY THE PROTESTING TAXPAYER, HOWEVER ANY EVIDENCE OF MARKET VALUE ON ANY DATE PREPARED BY SOMEONE OTHER THEN THE PROTESTING TAXPAYER, THE PERSON PREPARING THE MATERIAL MUST BE PRESENT AT THE HEARING TO BE QUESTIONED BY THE BOARD AND EXAMINED BY BOTH THE TAXPAYER AND OFFICE OF ASSESSOR, AT DISCRETION OF BOARD OF REVIEW.
7. COMPARISON OF TAXES FOR THE CURRENT OR PRIOR YEARS ON THE PROPERTY BEING PROTESTED OR ANY OTHER PROPERTY IS NOT ACCEPTABLE OR VALID.
8. AT THE *DISCRETION* OF THE BOARD OF REVIEW ALL TESTIMONY SHALL BE UNDER OATH AS ADMINISTERED BY THE CHAIR OF THE BOARD. EACH TAXPAYER AND THEIR WITNESS SHALL BE SWORN UNDER OATH. THE ASSESSOR AND/OR STAFF SHALL BE ADMINISTERED THE OATH AT THE BEGINNING OF THE SESSION FOR THE ENTIRE SESSION.
9. THE CHAIR OF THE BOARD HAS THE POWER AT THE START OR AT ANYTIME DURING THE PROTEST HEARING TO SET A TIME LIMIT OF 10 MINUTES OR TO STOP THE HEARING.
10. IF ANY PARTY PROTESTING AN ASSESSMENT, THEIR AGENT, OR ATTORNEY, FAILS TO FULLY HONOR A SUPOENA OR TO PRODUCE OR TO FURNISH ALL RECORDS AND INFORMATION REQUESTED BY THE BOARD OF REVIEW, THEN SAID PROTEST SHALL BE IN DEFAULT AND CONSIDERED AS INVALID. FURTHER 'CONTEMPT' ACTION ON THE DEFAULTER MAY BE AN OPTION OF THE BOARD OF REVIEW.
11. ALL DECISIONS OF THE BOARD SHALL BE GIVEN BY WRITTEN NOTICE TO THE OWNER OR AGGRIEVED TAXFAYER BY REGULAR MAIL.
12. IN ALL OTHER INSTANCES, THE "ROBERTS RULES OF ORDER" SHALL GUIDE THE BOARD IN CONDUCTING BUSINESS.
13. THE BOARD OF REVIEW WILL ACCEPT FAXED FETTITIONS IF THEY ARE RECEIVED BY **THE DATE DUE**, WITH AN ORIGINAL SIGNATURE TO BE PROVIDED ON OR BEFORE THE DATE OF THE ORAL HEARING.
14. ALL ORAL HEARINGS MUST BE IN PERSON.

DATED MAY 31, 2014