

# **BOARD OF REVIEW HARRISON COUNTY, IOWA**

## **RULES OF PROCEDURE**

The protests of assessment are to be presented in writing on the forms prescribed for the filing the protest which are available at the Assessor's Office and online at <https://tax.iowa.gov/iowa-property-tax-board-review>.

Protests are to be filed within the dates prescribed by law and as stated on the Assessment Roll. Petitions carrying an official United States Postal Service postmark no later than midnight of April 30<sup>th</sup> will be considered timely filed. Petitions received with a postmark before April 2<sup>nd</sup> or after April 30<sup>th</sup> will not be considered. Other postal meter dates are not to be considered a postmark. All other forms of delivery (in-person, email, or electronic submission) must be received by the end of the business day of April 30<sup>th</sup> to be considered timely filed. (These filing dates are established by Chapter 441.37, Code of Iowa, unless notified of an alternative schedule by the Iowa Department of Revenue in accordance with statute.)

Petition forms must identify the property being protested and be signed by the property owner or their agent. Representatives or agents must have a signed statement of authorization or shall have documentation of vested interest in the property for which a protest has been filed. Protests must identify one or more of the five grounds specified in Chapter 441.37, Code of Iowa, as shown on the official protest form. Any comparison of the amount of taxes paid on a property in previous years, or a comparison with the tax bills between other properties will not be considered as valid grounds for a protest. Petitions not following the criteria outlined above will not be considered a valid petition and no action by the Board will be taken.

A request for an oral hearing will be granted if the request is included as part of the written protest. The property owner and/or authorized representative/agent will be notified of the time to appear before the Board of Review. Petitions not marked "yes" or "no" for an oral hearing shall be considered as a non-oral hearing.

Oral hearings will be limited to ten (10) minutes for each property owner, unless an extension is deemed necessary by the Board. The hearing will be limited to discussion of matters pertaining to the assessment, and under no circumstances will the Board hear the protests of more than one property owner at the same time. The Board shall allow the County Assessor's Office time for each petition filed. The time and place will be at the Board's discretion.

The protesting taxpayer may present his own evidence or may be represented by legal counsel. If evidence prepared by a third party is offered, the person that prepared the material may be required to be present at the hearing to answer any questions the Board may have concerning the material submitted.

If a protestant or the authorized agent fails to appear at the time which was stipulated for their appointment, the Board of Review shall proceed to act on the protest in the same manner as a non-oral hearing, unless, in the opinion of the Chair, a just reason exists for the failure to appear. Postponement of a hearing shall be requested prior to the scheduled hearing date. Such requests will be considered but are typically not granted without good cause or due to an emergency.

The Board will consider the evidence presented and may gather, request, or subpoena additional information when necessary. Such requests for supporting data shall be submitted to the Board of Review within a period of time as so stipulated by the Board. If requested information is not forthcoming in the time specified, the Board shall make their decision without the benefit of such information. The Board may also decide that an on-site inspection is needed. The property owner will be notified by mail of the Board's decision and the reason for the decision.

The Assessor and/or Deputy shall be required to attend all oral hearings to confirm information pertaining to assessments. The assessor's staff may assist the Clerk in scheduling appointments, typing and mailing letters, and typing minutes. The County Assessor's Office shall provide a copy of each petition and a copy of the affected record card to each member of the Board prior to the Board acting on said petition.

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, the responding to discovery, the settling of said appeals, and the supervision of such litigation. The Board may also designate other persons to represent them in these same matters.

In all other instances, rules of Civil Procedure shall prevail in conducting the duties of the Board of Review.

Revised May 3, 2021