

## Rules and Procedures for the Boone County Board of Review

The following rules and procedures are intended to provide a fair hearing for all petitioners and to insure the Board of Review is fully informed of the physical and financial aspects of the property assessments being protested.

The Board of Review consists of three Boone County citizens who are appointed to a staggered, six-year term by the Boone County Conference Board. The Board of Review operates independently of the assessor's office and has the authority to subpoena witnesses and documents and the power to confirm or adjust either upward or downward any assessment. The Board may request the county attorney's attendance during any hearings at their own discretion.

The Petitioner is required to provide any and all information to the Board of Review that may support the property's true value. The Petitioner has the right to consult an attorney for specific questions regarding property assessments and petition procedures. The Petitioner also has the right for legal representation during their oral hearing.

Information regarding comparable sales and appraisal techniques used by the assessor's office is available at the assessor's office or on the Boone County Assessor's website [www.boonecounty.iowa.gov](http://www.boonecounty.iowa.gov).

### Protest Form Requirements and Rules

- One protest form per parcel per year being protested.
- Protests must indicate the legal description or address of the property being protested, the current year and value being protested, the ground or grounds of the protest and whether an oral hearing is requested or not. If preference of an oral hearing is not indicated than a non-oral hearing will be assumed.
- Protests must include a mailing address, phone number and/or e-mail address, date and signature.
- If the petition is signed by an authorized agent a Letter of Authorization must accompany the petition upon filing.
- Any evidence to be considered (see back for suggestions) must be in copy form and accompany the petition upon filing.
- **An interior inspection must be completed prior to the hearing to ensure a current & correct listing of the property.**

### Hearing Guidelines and Procedures

- Hearings will be scheduled in a morning session from 9:00 a.m. to 12:00 p.m. or in an afternoon session from 1:00 p.m. to 4:00 p.m. Hearings will be scheduled after May 1<sup>st</sup> but prior to May 31<sup>st</sup> unless an extension has been granted by the Department of Revenue. In that case the Board may remain in session up until July 15<sup>th</sup>. If Boone County has been declared National Disaster Area between March 1 and prior to May 20, petitions may be filed until June 5<sup>th</sup> and the Board will meet until June 15<sup>th</sup>, without requesting an extension.
- Hearing agendas will be posted at the Boone County Courthouse 24 hours prior to the scheduled hearing.
- Hearings will be audio recorded and electronically documented.
- The Board upon request, may hold hearings telephonically.
- The Board or office staff will complete an interior review. Oral Hearings Only
- A notice indicating when and where the oral hearing is to be held will be mailed to the mailing address indicated on the petition. It is the petitioner's responsibility to be present at the time of the hearing.
- The petitioner or authorized agent will check in to the assessor's office prior to their scheduled hearing time.
- The petitioner or authorized agent will be given a copy of the assessor's recommendation to the listing of the parcel.
- The petitioner or authorized agent will be sworn in by the Board's Chairperson prior to the start of the hearing.
- The petitioner or authorized agent will be allowed ten minutes to verbalize and support their protest ground(s).

### Oral and Non-oral Hearings

- The county assessor or a representative of the county assessor will be allowed five minutes to verbalize and support the current listing valuation.
- The Board will review the petition and all evidence submitted by the petitioner and the county assessor or a representative of the county assessor.
- The Board will take action on the petition or the Board may table the petition if more discussion or additional information is deemed necessary. In which case a second hearing will be scheduled.
- Once the Board has acted on the Petition and if there was an increase in the valuation or a change in the class or exempt status a **Proposed Change Notice** will be sent to the mailing address indicated on the petition the day the board has acted on the petition. (See below for appeal options)

- Once the Board has adjourned a **Final Change Notice** will be mailed to the petitioner at the mailing address indicated on the petition. (See below for appeal options) Appeal Options
- If the petitioner receives a **Proposed Change Notice** and is not pleased with the action taken they have five (5) days from the date of action stated on the notice to file a written appeal with the Board of Review to the county assessor's office.
- If the petitioner receives a **Final Change Notice** and is not pleased with the action taken they have 2 choices:
  - 1) They can file an appeal with the Property Assessment Appeal Board 20 days from the postmark of the notice.
  - 2) They can file an appeal with the District Court 20 days from the date of adjournment or May 31<sup>st</sup>, whichever date is later.

In addition to the above rules, the Board of Review is governed by the applicable sections of the Iowa Code, including 441.21, 441.35, 441.37, and 441.38.

## **Evidence to be considered**

### *For all properties:*

- A list of all repairs or improvements totaling \$500 or more which have been made to the property in the last three years, whether paid by the owner of the property or by a tenant. Examples include additions, renovations, roofs, furnaces, siding, ceiling replacement, wiring, plumbing, etc.
- Construction costs shall be provided for new or nearly new construction including all direct and indirect costs, change orders, and additions.
- Documentation of all recent sales or purchases of the protested property and comparable properties that the property owner/lessee relies upon, offers to sell (including listing), offers to buy, or actual transactions involving the property at any time in the past three years.
- A complete copy of appraisals made for any purpose, such as financing, refinancing, sale, purchase, estate or other type of property settlement, etc, in the past three years.
- All information available to the petitioner that would assist the Board to determine market value. Examples would be information about environmental hazards and conditions, engineer's reports, etc.

### *For all rental or partly rented residential, commercial, or industrial properties:*

- All items previously stated "for all properties".
- Operating statements for the past three years.
- A current rent roll including a list of all leases currently in effect with all lease terms clearly identified.
- Motels and hotels must provide a schedule of room rents and rates for other services in addition to any leases in effect.
- Apartments and rooming houses may provide a rent roll and a sample lease indicating utilities and services provided in the rents in lieu of the actual lease copies.

If you believe any documents should remain confidential, label each item accordingly. Final determination of the confidential status will be determined by the requirements of Iowa's open record laws, the County Attorney, and the courts. See Iowa Code Chapter 22.7 for the definition of records that may be designated confidential.

