

# IOWA CITY BOARD OF REVIEW

## RULES OF PROCEDURE

The 2009 Board of Review adopted the following rules at their May 1, 2009 meeting.

The following rules shall govern all proceedings of the Board of Review of Iowa City and are superseded only by the laws of the State Code of Iowa, (Chapters 421, 427, 427A, 428, and 441 of the Code of Iowa and chapter 730-71 of the Iowa Administrative Code regarding assessment practices and equalization) or by regulations established by the Iowa Department of Revenue & Finance in their guide titled "Duties and Responsibilities of Local Boards of Review."

These rules are intended to provide a fair hearing for all appellants and to insure that the Board is fully informed of the physical and financial aspects of the properties being appealed.

- I. The Board of Review shall be in session from May 1 until work is completed, but not later than May 31, or such time as the session is extended by the Department of Revenue & Finance. The Chairperson of the previous year shall call the meeting to order and have the clerk read the minutes of the last adjourned meeting.
- II. The Board shall then nominate and elect a new chairperson, the newly elected chairperson shall then ask for nominations for the vice-chairperson, a clerk, and may also ask for an assistant clerk.
- III. These rules shall remain in effect for the ensuing years unless they are modified by the Board of Review.
- IV. Notification of appellants of the scheduled hearing date will include a copy of these rules.
- V. The City Attorney may be asked to attend a session and offer advice, at the Board's discretion.
- VI. The Board of Review is a quasi-judicial body with the authority to subpoena witnesses and documents.
- VII. Three members of the five member board shall constitute a quorum. No review or decision on any property protests shall be made unless a quorum is present.
- VIII. Protests are to be heard or reviewed at the earliest possible date after May 1, and all protests must be:
  - (a) Submitted in writing and must be postmarked, emailed or faxed no later than midnight of April 30. Protests received with a postmark before April 2, or after April 30 are not to be considered. Postal meter dates are not to be considered a postmark.

- (b) Signed by the individual filing the protest or his or her duly authorized agent.
- (c) Properly submitted and based on one or more of the following:
  - (1) THE ASSESSMENT IS NOT EQUITABLE WHEN COMPARED WITH THOSE OF SIMILAR PROPERTIES IN THE SAME ASSESSING DISTRICT. If this is the basis of protest, the protest must contain the legal description, property address, map number or PPN, and assessments of the comparable properties.
  - (2) THE PROPERTY IS ASSESSED AT MORE THAN ITS ACTUAL VALUE AS DEFINED IN SECTION 441.21 OF THE CODE OF IOWA. If this is the basis for protest, the protestant must state both the amount by which the protestant feels the property is over assessed and the amount the protestant considers to be the actual value of the property. The protestant will be asked to substantiate their estimate of value.
  - (3) THE PROPERTY IS NOT ASSESSABLE AND SHOULD BE EXEMPT FROM TAXATION. If using this ground, list reasons for why it is felt the property is not assessable.
  - (4) THERE IS AN ERROR IN THE ASSESSMENT. The protestant must state specifically the alleged error or errors.
  - (5) THERE IS FRAUD IN THE ASSESSMENT. The protestant must state specifically the alleged fraud.
  - (6) THERE HAS BEEN A CHANGE IN VALUE OF THE REAL ESTATE SINCE IT WAS LAST RE-ASSESSED. This is the only ground for protesting an assessment in a non-re-assessment year.

ANY PETITION OR PROTESTS NOT MEETING THE CRITERIA STATED ABOVE ARE INVALID AND CANNOT BE CONSIDERED BY THE BOARD

- IX. No oral hearing will be granted unless so indicated on the protest form and the protest is timely filed.
- X. All oral hearings properly requested shall be by appointment only on the date and time set by the Board of Review, so long as they conform to the required statutory or authorized session period.
- XI. The assessor's staff and Board of Review clerk will schedule the hearings and notify the property owner or authorized agent as directed by the Board of Review. Changes to the schedule will not be made after publication of the agenda without Board action. Postponement of a hearing shall be requested in writing prior to the scheduled hearing date and will require Board action to reschedule. Such requests

will be considered but are typically not granted without good cause or due to an emergency.

- XII. Each person speaking or presenting information on the behalf of the petitioner will be identified for the record.
- XIII. Time allotments for oral hearings will be ten minutes maximum for a single protest. Hearings involving multiple properties may be given an extended period of time at the Board's discretion.
- XIV. A request may be made by the Board of Review for the protestants to provide a current operating statement listing income and expenses on the income producing property together with any other supporting data. Such requests shall be submitted to the Board of Review within a period of time as so stipulated by the Board. If such information is not submitted within the stated period the protestant shall be deemed to have waived his or her right to present such information.
- XV. The Board of Review requires information submitted after May 16<sup>th</sup> not be considered unless the taxpayer shows good cause beyond the taxpayer's control.
- XVI. The Assessor or his Deputies may be present at all oral hearing and non-oral hearings and furnish, when requested, any information to the Board to further enable the Board to arrive at a just decision.
- XVII. The assessor's office staff will be given an opportunity to make a presentation in defense of the value if requested by the Board of Review.
- XVIII. Decisions made by the Board of Review on all protests will be withheld in order that the Board might review comparable properties, provide on-site inspections and study any data or information on the property under protest so that the Board may come to a decision they deem just.
- XIX. Official notice of all Board decisions will be mailed to the protestant at the address stated on the protest form after the adjournment of the Board of Review in its final session. 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.
- XX. If a protestant or the authorized agent fails to appear at the time which was stipulated for his 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 Board, a just reason exists for the failure to appear. In that event the Board may elect to re-schedule the hearing.
- XXI. The above rules and procedures shall apply to non-oral hearings except those specifically applying to oral hearings.
- XXII. Should any of the above rules and procedures come in conflict with the Code of Iowa, or with the duties and responsibilities as outlined by the Iowa Department of

Revenue & Finance, the Iowa Code and Department of Revenue & Finance provisions shall prevail.

XXIII. No commercial oral hearings will be heard during the last meeting of the session.

XXIV. The assessor's staff will assist the Board in inspection of properties as needed.

XXV. The assessor's staff will assist the Clerk in scheduling appointments, typing and mailing letters, and typing of minutes.

XXVI. Board of Review members are not permitted to discuss adjustment amounts or petitions outside a regular board session.

XXVII. The chair-person 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, the retaining to counsel, the responding to discovery, the settling of said appeals, and the supervision of such litigation.

The Iowa City Board of Review meetings are conducted under the "Roberts Rules of Order". Following are the rules governing the responsibilities of each of the elected officers of the Board:

#### CHAIRPERSON

1. To call the meeting to order and request the clerk to note the members present and to read the minutes of the previous meeting.
2. To state and put to a vote all questions regularly moved and seconded.
3. To set the time and date and place of the next meeting.

#### VICE-CHAIRPERSON

1. To conduct meetings as outlined above in the absence of the chairperson.

#### CLERK

1. To keep the minutes of all meetings of the Board.
2. To post notices of meetings.
3. To call the roll when required.
4. To perform such duties as may be required to assist the Chairperson.

The following are procedural rules adopted by the Board of Review for evidence to be considered at the hearing of a taxpayer's appeal:

***For all properties:***

A list of all repairs or improvements totaling over \$2500 or more which have been made to the property in the past 3 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 appealed property and comparable properties that the taxpayer relies on, offers to sell (including listings), offers to buy, or actual transactions involving the property at any time in the past 3 years.

A **complete** copy of any appraisal made for any purpose, such as financing, refinancing, sale, purchase, estate or other type of property settlement, etc. in the past 3 years.

All information available to the appellant that would assist the Board of Review to determine market value. Examples would be information about environmental hazards and conditions, engineer's reports, etc.

***For all rented or partly rented residential property and all properties classified as commercial or industrial:***

All items previously required "for all properties".

Operating statements for the past 3 years, a list of all leases currently in effect and all the lease terms. Copies of the actual leases may be submitted in lieu of a list.

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

*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 441.3*

**Note 1: Copies of any documentation brought to the Board of Review hearing will need to be in duplicate as one copy will be retained by the Board for their records.**

**Note 2: The above rules DO NOT require the appellant or the assessor's staff to disclose their reasoning or analysis of facts prior to a hearing. The rules DO require full disclosure of information and circumstances that may impact the property's value and/or productivity.**

**Note 3: Upon final adjournment of the Board, a notice of the Board's action on each petition will be mailed. Please indicate the preferred mailing address on the appeal form. Also include a telephone number if one is available.**