

## SCOTT COUNTY BOARD OF REVIEW

# RULES OF PROCEDURE

( UPDATED: 5/1/2024 )

### INTRO

Aggrieved property owners can protest their property assessment to the Board of Review annually from April 2<sup>nd</sup> to 30<sup>th</sup>. The Board then meets in the month of May to consider the April protests. The Board has the right to overrule the Assessor's determination of any property assessment, and change or adjust assessments [if warranted].

Per Iowa Code 441.33 the Board of Review is to adopt its own rules of procedure. These rules are meant to ensure fairness and equal treatment to all Scott County property owners when appealing their property assessment to the Board.

Annually, the Board receives many protests and is mandated to be in session only during the month of May [unless a disaster is declared or a state equalization is ordered]. Due to this strictly mandated time limit, these rules are further meant to create efficiency of operations to ensure that all petitioners can be heard, and so that all petitions, arguments, and materials can be considered, and ultimately all petitions are acted upon before session adjournment.

Please note that the Board's actions are limited by law to only determine if a petitioner overcame their burden of proof for any of the five available protest grounds. The Board cannot consider nor act upon anything else.

### BOARD MEETINGS, HEARINGS, AND SESSIONS

- **Meeting** – Board conducts meetings to perform it's mandated duties.
  - **Hearing** – Board conducts hearings to consider and take action on assessment protests. Can be oral [attend in-person] or non-oral [provide written argument(s) only].
  - **Session** – Board is mandated by law to be in session only in the month of May annually to hear, discuss, and act on protests. In the odd years the Board is also mandated to meet in the fall only if a state equalization order 'increase' was received.
1. All Board of Review meeting and hearing dates and times shall be determined by the Board. Meeting and hearing dates and times shall be stated on the public notice which shall be posted no less than 24 hours in advance of any meeting or hearing.
  2. All meetings and hearings of the Board shall convene at the date and time and location stated on the public notice and shall adjourn when all business before the Board is finished for the day.
  3. All sessions, meetings, and hearings of the Board shall be subject to Iowa Open Meetings Laws, see Iowa Code Chapter 21. All meetings and hearings of the Board are considered open to the public.
  4. Per Iowa Code 21.7, meetings will be orderly, and interference or interruptions of any kind from observers will not be tolerated.
  5. At the Board's discretion or if requested by a petitioner, the Board may choose to close a meeting or hearing to the public in accordance with Iowa Code Chapter 21 based on proprietary, legal, personal, or confidential information.
  6. A County Assessor staff member shall attend all Board meetings or at minimum be available to answer Board questions during all meeting and hearing dates and times.

## ASSESSMENT PROTEST PETITIONS

7. Petitions not meeting all of the following criteria are invalid, will not be considered, and no action will be taken by the Board.

### A valid petition must:

- **Be Timely Filed** – petitions will be considered timely filed if submitted on or after April 2<sup>nd</sup> to and including April 30<sup>th</sup> of the assessment year. If the date falls on a weekend, petitioners will have until end of day Monday.
  - Petitions will be accepted by [preferred in this order]; electronically using the Scott County Assessor’s website, email to [scbor@scottcountiowa.gov](mailto:scbor@scottcountiowa.gov), hand delivery, postal service, shipping/delivery service, fax.
  - Mailed petitions will be postmarked with an official United States Postal Service postmark date. Other postal meter dates of any kind will be considered an invalid postmark.
- **Be Written** – petitions must be written and submitted in any of the following formats; either by using the online assessment appeal form (preferred method), email, letter by mail, or using the most current Form 56-064 provided by the Iowa Department of Revenue.
- **Identify The Property** – petition must identify the property(s) being protested.
- **Identify One Or More Protest Grounds Allowed By Law** – if a petition is considered non-oral and does not include, or at least make reference to, one of the available protest grounds found in Iowa Code, it will be considered invalid. However, if petition meets all other criteria, the Board may determine at its own discretion if it will consider the petition on a case-by-case basis.
- **Be Signed** – petitions will be signed, except, in the case of electronic forms or email filings typed signatures are acceptable.
- **Be Authorized** – petitions filed by someone other than the property owner must have a letter of authorization signed by the property owner authorizing the person to do so, unless an oral hearing is requested and the property owner will attend the hearing.

## ASSESSMENT PROTEST GROUNDS

- **INEQUITY** – Assessment of the subject property is inequitable compared to the assessments of other similar properties located in the same tax district, or a different appraisal method was used to assess the subject property versus other similar properties.
  - **OVER-ASSESSED** – Assessment of the subject property is more than the value authorized by law – ie: more than it’s fair market value or more than it could’ve sold for on Jan 1.
  - **MISCLASSIFIED, NON-ASSESSABLE, EXEMPT** – Regarding its use as of Jan 1, the subject property is misclassified, is not assessable as real property, or is fully or partially exempt from taxation.
  - **ERROR** – There is an error in the current assessment or last year’s assessment of subject property.
  - **FRAUD** – There is fraud or misconduct in the assessment of subject property.
8. By law, protests must be limited only to one or more of the available grounds above. The petitioner must prove their case with competent evidence either in writing or verbally in-person. If the petitioner proves an adjustment is warranted, the Board may adjust the assessment and/or override the Assessor. Denied protests have the right to appeal the Board’s decision to the Iowa Property Assessment Appeal Board [PAAB] or to the local District Court.

## ASSESSMENT PROTEST HEARINGS

- **Oral Hearing** – petitioner attends hearing in-person and presents their case to the Board.
- **Non-Oral Hearing** – petitioner does not attend hearing but rather provides a petition only explaining their argument, or provides relevant information with the petition to prove their case.

9. For each valid petition, the Board will consider all written and oral arguments, all material provided, and then take action to either uphold the petition [ie: change the assessment] or deny the petition [ie: no change to the assessment].
10. All petitions will be considered non-oral unless, at the time of filing the protest, the proper box is marked on the petition or it is specifically requested in writing.
11. When scheduling hearings, the Board Clerk is authorized to use best personal discretion on a case-by-case basis. If it is felt that multiple petitions/properties by the same petitioner should be grouped/combined to one hearing, especially with adjoining/adjacent parcels of the same use, the Board Clerk is authorized to use own best judgement. When scheduling, if it is felt that time adjustments are needed for certain oral hearings, the Board Clerk is authorized to use own best judgement.
12. Whether oral or non-oral, each petitioner shall receive only one hearing, per property, per annual session, to present their case to the Board.
13. The Board Clerk is authorized to schedule hearings and notify petitioners by mailed letter.
14. For oral hearings, once scheduled, there will be no rescheduling or changes to dates and times, except due to extreme circumstances. The Board Clerk shall err on the side of disallowing changes or rescheduling but is authorized to use best personal discretion, on a case-by-case basis.
15. For oral hearings, if a petitioner fails to keep the scheduled hearing appointment, it is at the discretion of the Board, on a case-by-case basis, whether to handle it as a non-oral petition or to attempt to reschedule the hearing. One hearing time slot shall be set aside each hearing meeting day for such rescheduling purposes.
16. Phone hearings will not be allowed by this Board. However, at Board's own discretion, in extreme circumstances, on a case-by-case basis, the Board may choose to allow a phone hearing. If the Board allows an oral hearing by phone, petitioners should have all material submitted to the Board at least 3 working days prior to their scheduled hearing date.
17. Petitioners should retain any original material and make three copies to give to the Board members.
18. Additional information may be emailed/mailed to the Board after filing a petition but must be received prior to the hearing date. No information will be considered after the hearing date unless it was specifically requested by the Board during the hearing.
19. All information generated by the petitioner, the Board of Review, or the County Assessor's Office used at the hearing shall become property of the Board and shall remain with the Board.
20. To aid in making a decision the Board may request any of the following from a petitioner; to provide further information, to return at a later date, to allow the Board to visit the property for an inspection, or to have the County Assessor's Office visit the property for an inspection. If Board requests are not fulfilled timely the Board shall make its decision regardless of compliance.
21. For oral hearings, **petitioners shall receive a maximum of 10 minutes before the Board** to present their case. During the hearing, petitioners can also submit material to the Board for consideration. During certain oral hearings, if it is felt that a time adjustment is needed the Board may use discretion on a case-by-case basis.

- 22. During oral hearings, petitioners are to be orderly and respectful when addressing the Board. Spectators are to be only silent observers. Disruptive attendees will be removed at the Board's discretion.
- 23. Generally, petitioners will not be given a decision at the conclusion of an oral hearing. Typically, decisions of the Board will be acted upon at end of each hearing day, or other convenient time at the Board's discretion. All Board's final decisions will be mailed to petitioners at the end of the session.
- 24. Any Board member who is certain that a conflict of interest exists with a protestor or property under appeal should immediately inform the other Board members and immediately recuse themselves. Whenever possible, the Board member should also exit the room, or at minimum silently sit off to the side to show they are not acting with nor influencing the Board during the particular hearing. Any Board member who feels there may be a 'potential' conflict of interest of any kind should immediately inform the other Board members and the Board should immediately recess to discuss and determine whether a conflict exists and come to agreement on how to proceed.

**OTHER**

- 25. The Board authorizes the County Assessor's Office to assist with general communication between the Board Clerk and the public and also with minor tasks such as scheduling of hearing dates and times, the collection and filing of hearing materials, answering general questions of the public, etc.
- 26. The Board authorizes the County Attorney's Office to represent them as legal counsel in all matters.
- 27. Any time the Board is considered out of session, the Board authorizes the Scott County Attorney's Office along with assistance from the Scott County Assessor's Office to speak and act on the Board's behalf in all assessment appeal matters.
- 28. For any duties or procedures not found in Iowa Code or Iowa Administrative Rule, the Board shall attempt to use Roberts Rules of Order as a guide for conducting meetings.
- 29. The Board reserves the right to amend these rules and procedures and adopt further rules and procedures at any time deemed necessary by the Board to conduct meetings and perform the duties of the Board under Iowa Code Chapter 21, Iowa Code Chapter 441, Iowa Administrative Code 701, and any other relevant Iowa law.

CHAIRMAN \_\_\_\_\_

CLERK \_\_\_\_\_

BOARD MEMBER \_\_\_\_\_

SIGNED COPY RETAINED IN COUNTY ASSESSOR'S OFFICE