

# SCOTT COUNTY BOARD OF REVIEW

## RULES OF PROCEDURE

( UPDATED & ADOPTED: 5/29/2025 )

### 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 [but only if a change/adjustment is proven to be 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 protesting their property's assessment to the Board.

Each year in April 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 by the Board, and to ensure all petitions, arguments, and materials can be considered by the Board, and ultimately to ensure all petitions are acted upon by the Board before session adjournment.

**Please note that the Board's actions are strictly limited by law to only determine if a petitioner overcame their burden of proof on any of the five available protest grounds [see protest grounds below]. By law, the Board cannot consider nor take action on anything else but one or more of these specific protest grounds.**

### BOARD MEETINGS, SESSIONS, AND HEARINGS

- **Meetings** – Board conducts meetings to perform its mandated duties.
  - **Sessions** – Board is mandated by law to be in session only in the month of May each year to hear, discuss, and act on protests. In the odd years, only if a state equalization 'increase' order was received, the Board is also mandated to hold a fall session for properties affected by the order.
  - **Hearings** – Board conducts hearings to consider and take action on assessment protests. Hearings can be oral [attend in-person] or non-oral [provide written argument(s) and documentation only].
1. All Board of Review meetings 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, time, and location stated on the public notice and shall recess or adjourn when all business before the Board is finished for the day.
  3. All sessions, meetings, and hearings of the Board are considered open to the public and shall be subject to Iowa Open Meetings Laws, see Iowa Code Chapter 21.
  4. Per Iowa Code 21.7, meetings and hearings 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. Per Iowa Code 441.36, all Board protest hearing actions will be kept in a 'minute book' separate from the meeting minutes.

7. A County Assessor staff member shall attend all Board meetings or at minimum be immediately available to answer Board questions during all meetings and hearing dates and times.

## PROTEST PETITIONS

8. **Petitions not meeting all of the following criteria are invalid, will not be considered, and no action will be taken by the Board.** An invalid petition will also result in the inability to appeal to a higher court above the Board of Review. The Board shall err on the side of disallowing invalid petitions but may use discretion on a case-by-case basis.

### 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 of the immediate following Monday.

Petitions will be accepted via; [preferred in this order]

- **Electronically via the Scott County Assessor’s website,**
- Email to [scbor@scottcountiowa.gov](mailto:scbor@scottcountiowa.gov),
- Hand delivered to the Scott County Assessor’s Office
- Mailed via USPS postal service, or
- Mailed via a shipping/delivery service

### Mailing Address:

Scott County Board of Review  
c/o: Scott Co Assessor’s Office  
600 W. 4<sup>th</sup> Street,  
Davenport, Iowa 52801

**Mailed petitions** will be postmarked with an official United States Postal Service postmark date.

For protests received by mail after April 30<sup>th</sup>, non-USPS meter dates of any kind will be considered an invalid postmark.

- **Be Written** – petitions must be written and submitted in any of the following ways; using the online assessment appeal utility (**preferred method**), using the most current Form 56-064 provided by the Iowa Department of Revenue website (can email or hand-deliver), email, or letter by mail.
- **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. 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 protest, unless an oral hearing is requested and the property owner will attend the hearing.

## PROTEST GROUNDS - generally, petitions must indicate one or more of the following claims:

9. By law, protests must be limited to only one or more of the available grounds listed below, and nothing else. Also, the petitioner must prove their case with **actual and competent evidence/proof**.
  - **INEQUITY** – Assessment of the subject property is inequitable compared to the assessments of other similar properties located in the same tax district, or that a different appraisal method was used to assess the subject property versus the appraisal method used on other similar properties.
  - **OVER-ASSESSED** – Assessment of the subject property is more than the value authorized by law – ie: more than its fair market value as of Jan 1, or more than it could’ve sold for on Jan 1.
  - **MISCLASSIFIED, NON-ASSESSABLE, TAX EXEMPT** – Regarding its use on 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 the property. The alleged fraud must be specifically stated in the protest.

## 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 and/or provides additional, relevant evidence to prove their case.
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 an oral hearing is specifically requested in writing.
  11. Petitioners may change their hearing from oral to non-oral at any time prior to the hearing, however, due to the strict session timeline, after filing, petitioners may not switch from non-oral hearing to oral.
  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. **Shifting the Burden of Proof - The petitioner has the burden of proof, not the county and not the Board.** To shift the burden, the petitioner must prove their case with **competent evidence** either in writing, with documents or data, verbally in-person, or all of these. If the petitioner proves an adjustment is warranted, the Board may override the Assessor's Office and adjust the assessment.
  14. For oral hearings, petitioners should provide any evidence digitally prior to the hearing date, or if bringing with should retain any original material and make three copies to give to the Board members.
  15. Additional information may be emailed/mailed to the Board after filing a petition but must be received prior to the hearing date. No additional information will be considered after the hearing date unless it was specifically requested by the Board during the hearing.
  16. 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.
  17. For each valid petition, **the Board will consider all written and oral arguments and all material provided and then take action to either uphold the petition [change the assessment] or deny the petition [no change to the assessment].**
  18. Denied protests have the right to appeal the Board's decision to a higher level at either the Iowa Property Assessment Appeal Board [PAAB] or to local District Court, or both if choose PAAB first.
  19. When scheduling hearings, the Board 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 to one hearing, especially with adjoining/adjacent parcels of the same/similar use, the Board is authorized to use own best judgement. When scheduling, if it is felt that time adjustments are needed for certain oral hearings, the Board is authorized to use its own best judgement.
  20. The Board is authorized to schedule hearings and notify petitioners via mailed letter.
  21. For oral hearings, once scheduled, there will be no rescheduling or changes to dates and times, except due to extreme circumstances. The Board shall err on the side of disallowing rescheduling or changes but is authorized to use the best personal discretion, on a case-by-case basis. If a rescheduling request is denied, the hearing will automatically proceed as a non-oral hearing.
  22. 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.

23. 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 a hearing by phone, petitioners should have all material submitted to the Board at least 3 working days prior to their scheduled hearing date.
24. 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.
25. 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.
26. During oral hearings, petitioners are to be orderly and respectful when addressing the Board. Spectators are to be silent observers only. Disruptive attendees will be removed at the Board's discretion.
27. Board decisions are mailed to all petitioners at the end of the protest session [end of May]. Generally, the Board will not make a final determination during an oral hearing, and petitioners should not expect a final decision at the conclusion of an oral hearing.
28. 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 from that hearing. 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**

29. The Board authorizes the County Assessor's Office to assist with general communication between the Board and the public and also with minor tasks such as accepting petitions, scheduling of hearing dates and times, the collection and filing of hearing materials, answering general questions of the public, etc.
30. The Board authorizes the County Attorney's Office to represent them as legal counsel in all matters.
31. 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.
32. 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 and/or come to agreement on how to proceed.
33. 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