



Buena Vista County BOARD OF REVIEW PROCEDURAL RULES

1. **Protests**---shall not be considered unless filed in writing, preferably on a petition form. Petitions must be completed, signed and postmarked or received between April 2nd through April 30th as prescribed by law. If April 30th falls on the weekend or holiday an appeal will be accepted the following business day. If you request an oral hearing, it must be stated on your petition. If you do not indicate on your petition if an oral hearing is requested, it will be considered to be a non-oral hearing. Please include your telephone number, email, and mailing address where you can be contacted.

Electronic Filing ---Timely filed electronic copies of a petition are considered to be valid. Submission of the appropriate document will be considered timely filed if it is received by the assessor's office during normal business hours or if it can be verified that it was received by the Buena Vista County Assessor's Office computers or faxes before midnight on the last day to validly file a petition.

Incomplete petitions shall be reviewed, but action will be deferred unless additional information is presented.

If a property owner petitions another person's property, the petitioner should notify the owner of said property. The assessor's office may contact the property owner of said property

A separate petition must be filed for each property description/parcel.

2. **Hearings**---all Oral & Non-oral hearings will be held in the month of May (except in an equalization year), and you will be contacted for an assigned date and time for your oral hearing, if requested. These hearings may be recorded by the Board of Review. You will be allowed fifteen minutes to present your case. The Board shall allow the County Assessor's office rebuttal time for each petition; this rebuttal time will be at the time/place of the Board's discretion. If there is insufficient time or the Board has requested additional information, the Board may on its own motion continue the hearing to a later date and/or time. No value decisions shall be made during the oral hearings. This will enable the Board to study all aspects of the property and petition in order to arrive at a fair and equitable decision. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer at the end of the session.

There will not be an oral hearing without a valid petition and written request.

If a board member has an ownership interest in a property being protested, then that board member is required to inform the board and to abstain from voting on that protest.

3. **Petition forms**---may be obtained from the assessor's office (712-749-2543), or from the Iowa Department of Revenue website at <https://tax.iowa.gov/iowa-property-tax-board-review>
Petition forms will be given only to the property owners or their agents. No supply of forms shall be given to any group or organizations for distribution to their members

Assessment & Sales data---may be obtained on the Buena Vista County Real Estate and GIS Web site at:<https://beacon.schneidercorp.com/Application.aspx?App=BuenaVistaCountyIA&PageType=Search>

4. **Grounds**---protests must be based on one or more of the five (5) grounds as specified in Chapter 441.37 of the Code of Iowa. They are as follows:
 - The property is not equitably assessed to other similar property
 - The property is assessed for more than allowed by law
 - The property is not assessable, is exempt, or is misclassified
 - There is an error in the assessment
 - There is fraud or misconduct in the assessment, which shall be specifically stated
5. **Evidence**---the Board of Review requires supporting documentation to support your grounds of protest. Remember, you are appealing valuations, not taxes*** It is suggested that the following types of documentation be supplied to the Board of Review to help support your estimate of value:
 - A copy of any appraisals made for any purpose, such as financing, refinancing, sale, purchase, mortgages, estate, or any other type of property settlement.
 - A copy of a sales agreement or evidence of a recent sale.
 - A list of three to five sales of properties comparable to yours that indicate your property would not sell for its assessment.
 - A copy of any listings or offers to sell or offers to buy.
 - Pictures or inspection reports showing deficiencies that may be not observed from an outside inspection.
 - An itemized listing of any or all construction costs, remodeling costs, or repair costs which are associated with the property in question.

Competent evidence may be offered by the protesting taxpayer. However, any evidence of market value on any date prepared by someone other than the protesting taxpayer shall be submitted to the Board in written form.

6. **Operating statements**---the Board of Review requests that all protest(s) filed on property that is classified as commercial, industrial or multiple family units that have any portion leased, shall have, in addition to the information required on the protest form, an operating statement(s) for the last 3 years and a current rent roll or rent schedule; plus, a copy of the lease be submitted. Please attach this information with the protest form when filed.
7. **Discussion**--- with a member of the Board of Review concerning your valuation other than when the board is in session is not permissible.
8. **Attendance**---The Assessor and /or office employee shall be required to attend all oral hearings to confirm values, circumstances, conditions, and statements.
9. **Inspection**--- the Board of Review may require an inspection of the property being protested. The Assessor and/or office employee shall be present for all inspections.
10. In all other instances, the Roberts Rules of Order shall guide the Board.

These rules shall be in effect until new rules of procedure are adopted by this Board or a succeeding Board of Review.

This petition must be filed or mailed to your city or county assessor from April 2 through April 30. It must be postmarked no later than April 30. Contact information for all assessors can be found at the Iowa State Association of Assessors website: (<https://www.iowa-assessors.org>).

For use by Board of Review Only

Petition number: _____

Class: _____

Parcel number: _____

To the Board of Review for (jurisdiction) Buena Vista County of the State of Iowa, the undersigned (print name), _____, as owner or aggrieved taxpayer

of the following described real estate: _____

with the property address: _____

and as such, liable for the payment of taxes thereon, do hereby respectfully object to the assessment made against said real estate as of current year January 1, 20__ in the sum of (enter total assessment) \$ _____ for the following reasons, and upon the following grounds: (Complete all grounds that apply – see instructions on back.)

1. That said assessment is not equitable as compared with assessments of other like property in the taxing district. Address and Assessment of representative number of comparable properties. (optional)

_____	Assessed at: \$	_____
_____	Assessed at: \$	_____
_____	Assessed at: \$	_____
_____	Assessed at: \$	_____
_____	Assessed at: \$	_____

2. That said property is assessed for more than the value authorized by law Actual Value (optional): \$ _____

3. That said property is not assessable, is exempt from taxes, or is misclassified. Reason for exemption, misclassification, or non-assessment (optional): _____

4. That there is an error in the assessment. List of errors (optional): _____

5. That there is fraud or misconduct in the assessment. State specifically the fraud or misconduct (required): _____

I, the undersigned respectfully request that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I declare under penalties of perjury or false certificate, that I have examined this document, and, to the best of my knowledge and belief, it is true, correct, and complete.

An oral hearing is requested: Yes: No:

Mailing Address: _____

City: _____ State: _____ ZIP: _____

Signature (Owner or Duly Authorized Agent): _____ Date: _____

Day Phone: _____ Cell: _____ Email: _____

FOR BOARD OF REVIEW:

Action Taken: _____ Date: _____

Petition to Local Board of Review Regular Session

Iowa Code Section 441.37(1)-(2)(a) Protest of assessment — grounds.

1. a. (1) Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:
 - (a) That said assessment is not equitable as compared with assessments of other like property in the taxing district.
 - (b) That the property is assessed for more than the value authorized by law.
 - (c) That the property is not assessable, is exempt from taxes, or is misclassified.
 - (d) That there is an error in the assessment.
 - (e) That there is fraud or misconduct in the assessment which shall be specifically stated.
- (2) If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16.
- (3) For purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.
- (4) For purposes of this section, "misconduct" means the same as defined in section 441.9.
2. a. A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

Iowa Code Section 441.21(3)(b)(2) Actual, assessed, and taxable value

For assessment years beginning on or after January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

For information regarding appeals to the Property Assessment Appeal Board or district court, please see Iowa Code sections 441.37A - 441.39.