



*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 2<sup>nd</sup> through April 30<sup>th</sup> as prescribed by law. If April 30<sup>th</sup> falls on the weekend or holiday an appeal will be accepted the following business day. If the county has been declared to be a disaster area by the proper federal authorities or the subject of a state of disaster emergency proclamation by the governor after March 1<sup>st</sup> and prior to May 20<sup>th</sup> of said year of assessment, such time for filing a protest shall be extended to and include the period from May 1 to June 5 of such year. 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 or disaster declaration), and you will be designated an assigned date and time for your oral hearing, if requested. This date may not be rescheduled, but attendance via phone is permissible. 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), from the assessor's website, or from the Iowa Department of Revenue website: <https://revenue.iowa.gov/media/2249/download?inline> 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.**