

## RULES OF PROCEDURE OF CEDAR COUNTY BOARD OF REVIEW

1. Protests must be completed, signed and file-stamped by 4:00 p.m. on April 30<sup>th</sup> or October 31<sup>st</sup> if in special session of each year unless there is a revised Board of Review Schedule. In the event April 30<sup>th</sup> or Oct 31<sup>st</sup> falls on a Saturday or Sunday, protests will be accepted through the end of the day on the following business day.
2. Protests may be postmarked up to and including April 30<sup>th</sup> or October 31<sup>st</sup> if in special session of each year unless there is a revised Board of Review Schedule. In the event April 30<sup>th</sup> or October 31<sup>st</sup> falls on a Saturday or Sunday, protests will be considered timely filed if postmarked on the following business day.
3. **No FAX'd protests will be accepted, however, the Board of Review will accept E-Mail protests, if received in accordance with the dates and deadlines listed in rules one (1) and two (2).**
4. Official notice of all board decisions will be mailed to the petitioner.
5. Protests must be only on the six (6) grounds specified in Chapter 441.37 Code of Iowa. Official forms may be obtained from the Cedar County Assessor's office or the Cedar County Web-Site. In the event of a special equalization session, the Board of Review may adjust all or part of the percentage increase ordered by the Director of Revenue by adjusting the actual value of the property under protest to one hundred percent of actual value. Any adjustment so determined by the board shall not exceed the percentage increase provided for in the Director's equalization order in accordance with Chapter 441.49 (4) Code of Iowa.
6. The Assessor and/or Deputy and/or Appraiser shall be required to attend all oral hearings to confirm information pertaining to assessments.
7. Oral hearings if desired must be indicated on the petition.
8. All oral hearings must be in person, or due to COVID-19, via telephone conference.
9. The petitioner may present his own evidence and/or may be assisted by legal counsel.
10. All oral hearings are under oath, by appointment only and recorded on tape for the record in case of an appeal to District Court or Property Assessment Appeal Board in Des Moines.
11. Oral hearings will be limited to 15 minutes for each property owner unless an extension is deemed necessary by the board. The hearing will be limited to the discussion of the matters concerning the assessment. If petitioner fails to appear in the allotted time, the Board will act on the petition.
12. All value discussions at oral hearings will be deferred until after the oral hearings. Decision will be made in open session.
13. Board of Review members will not discuss adjustments amounts or appeals outside of regular meetings.
14. The Board will consider the evidence presented and may subpoena of the petitioner per Iowa Code 441.32, all documents such as insurance records, appraisals, construction cost records, mortgages, depreciation schedules, leases, purchase documents and records showing the costs of improvements and repairs and such subpoena may be served on the taxpayer as soon as possible after the protest is filed.
15. The Board of Review reserves the right to inspect all property that is appealed to the Board if they feel that it is necessary.
16. All income producing property appeals must be accompanied by an income statement in order that the property under appeal will be considered.
17. The County Assessor and/or Deputy Assessor and/or Appraiser will represent the Board of Review in any litigation in District Court or PAAB.

Adopted May 1, 2020.