

**DUTIES AND
RESPONSIBILITIES
of
LOCAL BOARDS OF REVIEW**
May 2022

Disclaimer: This manual is an overview of the duties and responsibilities of boards of review and should be used as guidance only. Consult the Iowa Code, Iowa Administrative Code, the city or county attorney, or the Iowa Department of Revenue if you have a question. If there are inconsistencies between this manual and the Iowa Code or the Iowa Administrative Code, the Iowa Code and Iowa Administrative Code controls.

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I. Introduction

Iowa Code chapters: [421](#); [427](#); [427A](#); [427B](#); [428](#); [441](#)
Iowa Administrative Code chapters: [701.71](#); [701.80](#)

Iowa Assessors are required by law to use the Iowa Real Property Appraisal Manual issued by the Department of Revenue (Department) for the valuation of property. To become familiar with appraisal principles, board members are advised to review the narrative portions of this manual as well as review assessment laws. The International Association of Assessing Officers and The Appraisal Institute both publish textbooks as resource materials including Property Appraisal and Assessment Administration as well as The Appraisal of Real Estate.

Board of review members should be familiar with the Iowa Code and Iowa Administrative Code chapters noted above. The Iowa Real Property Appraisal Manual is available on the Department website: <https://tax.iowa.gov/iowa-real-property-appraisal-manual>.

Assessment and Equalization Calendar

Jan. 1	Statutory Assessment Date
Apr. 1	Assessors complete assessments and notify taxpayers
Apr. 2-25	Taxpayers may appeal informally to the assessor
Apr. 25	Following the informal review, the assessor may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment as agreed by both parties.
Apr. 2-30	Taxpayers appeal assessments to local boards of review.
May 1-31	Local boards of review in session. Session may be extended to July 15 by the Director.
June 15	Local boards of review submit reports to Director. If session is extended, report is due fifteen days after adjournment date.
July 1	Assessors submit abstracts of assessment to Director. If board of review session is extended, abstract is due fifteen days after board adjourns.
Aug. 15	Department issues tentative equalization notices to assessors in odd-numbered years.
Aug. 15-25	Assessing jurisdiction may appeal tentative equalization notices to Department in odd-numbered years.
Sept.	Department hears appeals from assessing jurisdictions.
Oct. 1	Department issues final equalization orders to county auditors in odd-numbered years.

Oct. 2-12	Assessing jurisdictions may appeal final equalization order to the Director, or may request alternative method of applying the equalization orders (odd-numbered years) from the Department.
Oct. 8	County auditor publishes notices of final equalization order (odd-numbered years), and provides notice by mail to taxpayers where final equalization order resulted in a valuation increase.
Oct. 9-31	Taxpayers may protest final equalization order to local boards of review (odd-numbered years).
Nov. 1	Director certifies assessment limitation percentages to county auditors.
Oct. 10- Nov. 15	Local boards of review reconvene in special session to hear appeals (odd-numbered years).
Nov. 15	Local boards of review submit report of special equalization session to Director.

Powers of the Board of Review

Boards of review are empowered with these responsibilities by law:

- Act upon any and all protests that meet the statutory criteria filed by taxpayers or taxing districts;
- Review and equalize assessments established by the assessor;
- Subpoena witnesses and administer oaths;
- Add to the assessment rolls for taxation any property which the board believes has been erroneously exempted from taxation; and
- Add to the assessment rolls any property omitted by the assessor.

Iowa Code §§ 441.32(1); 441.33(1); 441.35.

II. Membership of Boards of Review

County Boards of Review

The conference board is required to consider occupations when appointing members to a board of review. It is mandatory that at least one member of a county board of review be a farmer. Iowa Code § 441.31(1). Also, as nearly as possible, the membership should include a licensed real estate broker and either a registered architect or a person who is experienced in the building and construction field. *Id.* No more than two members shall have the same profession or occupation. *Id.*

In determining eligibility for membership, a retired person is not considered to be employed in the occupation pursued prior to retirement, unless that person remains in reasonable contact with the former occupation, including some participation in matters associated with the occupation. Iowa Admin. Code r. 701—71.20(1)(a).

City Boards of Review

A city council of a city with a population of 75,000 or more, and which is a member of a county conference board, may provide, by ordinance, a city board of review to hear appeals of property assessments by residents of that city. Iowa Code § 441.31(2)(a). The members of the city board of review shall be appointed by the city council. The city pays the expenses incurred by the city board of review. However, if the city has a population of more than 125,000, the expenses incurred by the city board of review will be paid by the county. *Id.*

If a city with a population exceeding 125,000 abolishes the city assessor office, the city may provide, by ordinance, for a city board of review or request the county conference board to appoint a 10-member county board of review. *Id.* § 441.31(2)(b). The initial 10-member county board will consist of the members of the city board of review and the county board of review who are serving unexpired terms of office. *Id.* The members of the initial 10-member county board of review may continue to serve their unexpired terms of office and are eligible for reappointment for a six-year term. *Id.* The 10-member board may be increased up to 14 members if necessary to resolve the protests in a timely manner. *Id.* § 441.31(3).

Restrictions

Members of the conference board, or anyone selecting a member of a conference board, cannot serve on a board of review. Iowa Admin. Code r. 701—71.20(1)(d). For example, a member of a school board may not serve on a county board of review since the school board selects one of its members as a representative on the conference board.

Board of review members may not serve on the examining board, or be an employee of the assessor's office. *Id.* Members of a board of review must be residents of the board's assessing jurisdiction. Iowa Code § 441.31(1). However, if a member moves to another assessing jurisdiction after appointment to the board, the member may continue to serve on the board for the duration of their current term. Iowa Admin. Code r. 701—71.20(1)(b).

Gender Balance

All appointive boards, commissions, committees, and councils of the state established by code, if not otherwise provided by law, are to be gender balanced. Iowa Code § 69.16A. If the board of review is composed of an odd number of members, no one can be appointed or reappointed if that would cause the number of members of one gender to be more than one-half plus one of the total membership. If the board is composed of an even number of members, not more than one-half of the membership is to be of one gender.

If a political subdivision has made good faith effort to appoint a qualified person to fill a vacancy on a board of review, but has not been successful in making a compliant appointment after a period of three months, it can utilize a fair and unbiased method of selecting the best qualified applicant to fill the vacancy. *Id.* § 69.16A(2).

Terms

Boards of review may be comprised of either three or five members appointed to six-year terms by the conference board. Iowa Code § 441.31(1). Terms begin January 1st of the year following a member's selection. *Id.* When a board of review is first initiated and is to have three members, the first member's term will be two years, the second member's term will be four years, and the third member's term will be six years. *Id.* Similarly, for initial boards of review having five members, the term of one member will be for one year, one member will be for two years, one member will be for three years, one member will be for four years, and one member will be for six years. *Id.*

A conference board may decrease the board of review's membership from five to three members by not filling two positions as they become vacant. Iowa Admin. Code r. 701—71.20(1)(e). To increase the membership from three to five members, the conference board needs only to appoint two additional members. *Id.* When increasing or decreasing the membership, the conference board must ensure the existence of staggered terms for board of review members. *Id.*

Emergency Members

In addition to increasing the board of review from three to five members, the conference board, or a city council which has appointed a board of review, may increase the membership by an additional two members if it determines that the board of review will be unable to timely resolve the protests with the existing number of members. Iowa Code § 441.31(3).

These two additional emergency members will be appointed for a term set by the conference board or the city council, but not longer than two years. *Id.* The conference board or the city council may extend the terms of the emergency members if it makes a similar determination as required for the initial appointment. *Id.*

Removal

Members of a board of review may be removed from office by the conference board or city council, but only after a public hearing on specified charges, if such a hearing is requested by the affected member of the board. Iowa Code § 441.32(1).

Members of a board of review may also be removed by the Director of the Department (Director) if the member violates any law or administrative rule applicable to the member's duties on the board of review or if the member fails to comply with an order of the Director or an order of any court. *Id.* § 441.32(2). The member may request a hearing with the Director within 30 days after receipt of notice of intent for removal. *Id.*

III. Operations

Budget

By January 1st of each year, the board of review must submit to the assessor its proposed budget for the forthcoming fiscal year. The budget should contain provisions for members' salaries and such expenses as mileage, postage, and clerical assistance. The assessor combines the proposed budget with that of the examining board and the assessor's office, and submits a consolidated budget to the conference board for final action. Iowa Code § 441.16(2)(a).

Minutes

Boards of review are required to keep minutes of its meetings. Iowa Code §§ 441.33(1); 21.3(2). Changes to the assessed values or classifications must be recorded in the minutes. Minutes are also public records open to public inspection. Iowa Code § 21.3(2).

It is important that a board of review keep accurate minutes of its proceedings. Minutes may be used as part of litigation brought against the board, and may serve as a reference in handling similar situations which might occur in the future. Minutes templates are provided in the appendix of this guide.

Opening Meeting

On the first day of its regular session, the board of review should adopt procedural rules, elect a chairperson, and appoint a clerk, or take necessary action to hire a clerk. Iowa Code § 441.33(1). The assessor or any employee of the assessor's office is not eligible to serve as clerk of a board of review. *Id.* In adopting rules, the board should consider how oral hearings are to be conducted, time allowed, if field trips are necessary and how they will be conducted, questions to ask taxpayers, and any other procedures deemed necessary.

Notification of Increase of Assessment or Addition of Omitted Property

If the board increases an assessment, or adds omitted property, the board must notify affected taxpayers by mail at the address listed on the assessment roll. Iowa Code § 441.36. The notification shall state that the taxpayer may protest the action by filing a written protest with the board within five days of the notice. Iowa Admin. Code r. 701—71.20(3)(c). Taxpayers may appeal the board's decision to the Property Assessment Appeal Board or to district court.

An alphabetical list of all persons whose assessments have been increased must also be posted in a conspicuous place in the office or meeting place of the board. Iowa Code § 441.36. The posted notice must contain a statement that the board will hold an adjourned meeting before taking final action with respect to such increases or additions. The specific date of the adjourned meeting must be included in the notice, and must be at least five days after the date of the notice. This adjourned meeting does not need to be the final day the board adjourns the session for the year.

Reports

The board of review must submit a report of its activities to the Director after each session. This report includes information regarding the disposition of protests and the review of assessments. It must be completed and submitted within 15 days of the final adjournment of the board. Iowa Code § 441.33.

Special Session

On occasion, it may be necessary for the Director to reconvene a board of review in special session for the purpose of carrying out a specific function. Iowa Code § 421.17(10).

Open Meetings Law

Subject to the exceptions described later, all board of review meetings are open to the public. The law permits the public to use cameras or recording devices at any open meeting. Iowa Code § 21.7.

Meetings must be held at a time and place reasonably accessible and convenient to the public. *Id.* § 21.4(1)(b). If this is impossible or impractical, the reasons for doing otherwise must be stated in the minutes. *Id.* § 21.4(2)(b).

Public Notice of Meetings

The board of review must give notice of the time, date, place, and the tentative agenda before any meeting. *Id.* § 21.4(1)(a). The notice shall be given at least 24 hours before the meeting unless such notice is impossible or impractical for good cause, in which case as much notice as possible should be given and the reason should be included in the minutes. *Id.* §21.4(2). A board of review can give one notice for all meetings planned during the session. Any change from the schedule would require giving new notice.

The notice must be posted in a prominent place at the board of review's principal office or in the building where the meeting will be held. Publishing a notice in a newspaper does not by itself satisfy the requirements of the statute.

Trips made to inspect properties do not constitute a meeting as long as the board only gathers information and does not deliberate or take action on matters within the scope of its duties. Deliberation includes the discussion and evaluative processes in arriving at a decision or policy. If such trips are for inspection purposes only, no public notice is required.

If the board of review plans to break from an open meeting to take a field trip to inspect properties for information gathering purposes, the board must include this plan in the original notice and include information about when the open meeting will resume after the field trip. The board is not permitted to deliberate or take action during the field trip or at any time while not in the open meeting. The open meeting must be reconvened within four hours of the recess or a new notice of the meeting is required. Iowa Code § 21.4(3).

Closed Meetings

Meetings of a board of review can be closed to the public only for the following reasons:

- To review or discuss confidential records; this would include supplemental returns, and income or rental information if its disclosure would offer an advantage to a competitor.
- Strategy discussions with legal counsel on matters in litigation or where litigation is likely if such discussion would disadvantage a board's position in the litigation.
- To consider the professional competency of a person whose appointment or discharge is being discussed if necessary to prevent irreparable injury to the person's reputation and if the person requests a closed session.
- Other reasons in Iowa Code section 21.5, subsection 1.

To hold a closed session, a board of review must comply with the following provisions of Iowa Code section 21.5:

- Either two-thirds of the board's membership or all members present must approve the closed session. The vote to hold a closed session must be held during an open meeting of the board. The vote of each member must be announced at the open session and entered in the minutes.
- During the closed session, no matters can be discussed other than those directly relating to the specific reason for holding the closed session.
- A board of review must keep detailed minutes of all discussions, the persons present, and

actions occurring during the closed session. The minutes must be sealed and are not open for public inspection, except by order of the district court.

- An audio recording must be made of the closed session. As with the minutes, the audio recording is to be sealed and would not be open to public inspection, except by order of the district court.
- Final action on a matter cannot be taken during a closed session. All final actions must be taken in an open meeting.

Electronic Meetings

Electronic meetings, such as by telephone, may be held only when a meeting in person is impossible or impractical. Iowa Code § 21.8. As near as is reasonably possible, the public must be provided access to the conversation. The board of review must still comply with public notice requirements. Minutes must be kept of the meeting and must contain the reason why a meeting in person was impossible or impractical. *Id.*

Penalties

Board of review members should also be aware that Iowa Code section 21.6 provides specific penalties for violations of the open meetings law, including the imposition of fines and discharge from the board. Ignorance of the legal requirements of open meetings law is not a valid defense to an enforcement proceeding brought under Iowa Code section 21.6.

IV. Regular Session

General Considerations

Property assessments are required to be conducted every odd-numbered year. Iowa Code § 428.4(1). Assessments may also occur in even-numbered years. Valuations are determined as of January 1st in either case. A board of review cannot take into consideration changes in the value of a property which take place after that date. Any change in value occurring after January 1st will be reflected in the assessment the following year.

In reviewing assessments, a board of review must determine if assessments are equitable and at market value. If the board finds that the values of certain properties are above or below market value, the board may raise or lower individual assessments to attain internal equalization. Iowa Code § 441.35(1)(a). However, in odd-numbered years, the board cannot adjust the valuation of an entire class of property by adjusting all assessments by a uniform percentage.

In even-numbered years, a board of review may revalue all or part of a class of property if they find a change in value has taken place since the last assessment. In the event the board adjusts an entire class of property by a uniform percentage in a non-reassessment year, notice to taxpayers is required and shall be provided by a newspaper publication as described in Iowa Code section 441.35 and in the manner specified in Iowa Code section 441.36. Iowa Admin. Code r. 701—71.20(3)(c).

The board is required to provide written notice to each property owner or aggrieved taxpayer who filed a protest of the board's action. Iowa Code § 441.37(4). The written notice shall specify the reasons for the action taken by the board of review on the protest. *Id.* The reasons provided should be specific enough to explain to the taxpayer why the board took such action.

However, it is not necessary to explain in detail all factors that were considered in the board's decision.

Appeal of a board of review decision may be taken to the Property Assessment Appeal Board or district court within 20 days after the adjournment of the board of review or May 31, whichever date is later. Iowa Code § 441.37A(1)(a). Appeals may also be taken to district court within 20 days after the letter of disposition of an appeal made to the Property Assessment Appeal Board. *Id.* § 441.37B.

Valuation of Property

All property except agricultural land, section 42 property under the special valuation procedure, and wind energy conversion property assessed under Iowa Code section 427B.26, and structures is to be assessed at its fair and reasonable market value. Iowa Code § 441.21. Market value is defined as the fair and reasonable exchange between a willing buyer and a willing seller in the year in which the property is listed and valued, with neither being under any compulsion to buy or sell, and each being familiar with all the facts relating to the particular property. *Id.* § 441.21(1).

Market value can be determined through the analysis of a number of sales of comparable properties. Comparable sales need to be reflective of the subject property and adjustments to the sale prices may be necessary to adequately reflect differences in the properties being considered. Sales that are not arm's length, such as family sales, are likely not indicative of market value. The board may also want to consider the results of any locally conducted assessment sales ratio study.

Agricultural real estate is required to be valued by productivity and net earning capacity as adopted in rule. Iowa Code § 441.21(1)(e). Productivity valuations exclude buildings primarily used or intended to be used for human habitation, and any non-agricultural structures. The productivity and net earning capacity shall be determined using data from Iowa State University, the United States Department of Agriculture (USDA) National Agricultural Statistics Services, the USDA Farm Service Agency, the Department, or other reliable sources. Iowa Admin. Code r. 701—71.3(1)(a). The assessor should also consider a modern soil survey, if completed. *Id.* This valuation should be distributed throughout the assessing jurisdiction according to requirements found in the Iowa Real Property Appraisal Manual and Iowa Administrative Code rule 701—71.3(1).

Agricultural dwellings and non-agricultural structures, as defined in Iowa Administrative Code rule 701—71.1, are assessed at fair market value as residential realty structures and improvements used primarily as part of, or in conjunction with, the dwelling. This includes, but is not limited to, attached or detached garages, tennis courts, swimming pools, guest cottages, and storage sheds for household goods.

For additional information concerning the valuation of property, board members should refer to Iowa Code section 441.21.

Informal Appeal

Property owners or aggrieved taxpayers may contact the assessor on or after April 2nd and including April 25th to inquire about the specifics and accuracy of the assessment or to request an informal review of the assessment by the assessor. Iowa Code §441.30(1).

Following an informal review, the assessor may recommend that the property owner or taxpayer file a protest with the board of review, or may enter into a written agreement with the property owner or taxpayer, signed by both parties, authorizing the assessor to correct or modify the assessment according to the agreement of the parties on or before April 25th. *Id.* § 441.30(2).

Mandatory Session Dates

The regular session of a board of review is from May 1st through the period of time necessary to act on all protests filed, but not later than May 31st each year. Iowa Code § 441.33(1). During this session, a board of review acts upon protests from taxpayers and reviews assessments established by the assessor.

Meetings of the board should be held as frequently as is necessary for the timely completion of its work. The board of review may adjourn prior to May 31st, providing they have completed their work on the protests filed. On May 31st of each year, provided an extension has not been granted, the board must return all books and records to the assessor and adjourn. *Id.*

It is mandatory that the board of review convene on May 1st of each year. However, if that date falls on a Saturday, Sunday, or legal holiday, the board is required to meet on the next day which is not a Saturday, Sunday, or legal holiday. Iowa Admin. Code r. 701—71.20(2)(a).

Extended Session

If a board of review finds that it is not able to complete its work by May 31st, it may request that the Director extend its session. Iowa Code § 441.33. The request must be signed by a majority of the membership of the board of review and must contain the reasons the board of review cannot complete its work by May 31st. Iowa Admin. Code r. 701—71.20(2)(b).

A request for an extension of a regular session should be submitted to the Director in sufficient time for the Director to issue the extension order before the statutory adjournment date of the board's regular session. The Director may authorize a board of review to remain in extended session as long as necessary, but in no event can an extension be authorized beyond July 15th of that same year.

During the extended session, a board of review can perform the same functions as during its regular session unless specifically limited by the Director's order authorizing the extended session. *Id.* However, no additional protests can be filed.

Disaster Area Extension

If the county has been declared a disaster area by the proper federal authorities after March 1st and prior to May 20th, the time for filing protests is extended to June 5th of that year and the time period for the board to remain in session is extended to June 15th so that all valid protests can be received and acted upon. Iowa Code § 441.37(1)(a)(1).

Filing a Protest

Property owners or taxpayers may file a protest against their assessment with the board of review based on one of five grounds for appeal. Protests must be filed on or after April 2nd to and including April 30th of the assessment year. Iowa Code § 441.37(1)(a)(1). If that date falls on a Saturday or Sunday, the protest shall be considered to have been timely filed if submitted or postmarked on or before the following Monday.

Taxpayers may have an oral hearing before the board of review if the request for an oral hearing

is made in writing at the time of filing the protest. *Id.*

In all cases, there must be a valid protest form—called a petition—filed by the taxpayer. These forms are available on the Department’s website (www.tax.iowa.gov) and the Iowa State Association of Assessors’ website (www.iowa-assessors.org). However, a protest shall not be rejected for the sole reason that the protest was not filed using the prescribed form if the protest otherwise complies with Iowa Code section 441.37(1)(a). Iowa Admin. Code r. 701—71.20(4)(a)(3).

In considering protests, a board of review must examine each petition to determine if it meets the following statutory criteria. Petitions not meeting the statutory criteria may not be considered by the board of review.

- The petition has been timely filed.
- The petition has been signed except in the case of electronic filings if authorized by the board.
- The protest is based upon one of the five grounds permitted by law.
- The petition contains all information required for the ground(s) upon which the request is based.

Grounds for Appeal

1. **The assessment is not equitable** as compared with assessments of other like property in the taxing district. The legal description and assessments of a representative number of comparable properties, as described by the aggrieved taxpayer may be listed on the protest.
2. **The property is assessed for more than the value authorized by law.** When this ground is relied upon, the protesting party may state the specific amount which the protesting party considers to be the actual value and a fair assessment.
3. **The property is not assessable, is exempt from taxes, or is misclassified.** Protests based upon the ground that the property is not assessable are requests for exemption from property taxation. These requests typically will be based upon exemptions provided in Iowa Code chapter 427. The following types of exemptions should be reviewed with particular care:
 - *Property of counties, townships, cities, and school districts.* To be exempt from taxation, the property must be owned by the political subdivision, devoted to public use, and not held for profit.
 - *Property of associations of war veterans.* Boards of review should review the statement of objects and uses filed by such an association. To be exempt, the property must be owned by the association, devoted entirely to the use of the association, and not held for pecuniary profit.
 - *Property of religious, charitable, and benevolent associations.* Boards of review should examine the statement of objects and uses filed by such an association. To be exempt, the property need not be owned by the organization, but must be used solely for the purposes of the organization and not held for pecuniary profit.

The fact that the organization is a non-profit organization does not in itself qualify the organization's property for exemption. A board of review must also determine if the organization is a religious, charitable, or benevolent society, the use of the property, and whether the property is held for profit.

A board of review must also consider whether only a portion of the property qualifies for an exemption. If part of a building occupied by an exempt organization is rented to a business, the rented portion of the building would be subject to taxation.

4. **There is an error in the assessment** and indicate the alleged error. Errors in the assessment are typically erroneous mathematical computations or errors in listing the property.

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 for previous years. Iowa Code § 441.37(2)(a). 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. Upon the determination of the board that a clerical or mathematical error has been made, the board shall take appropriate action to correct the error and notify the county auditor of the change in assessment as a result of that error.

5. **There is fraud or misconduct in the assessment.** If fraud or misconduct is the grounds for appeal the board of review must first determine if there is validity to the taxpayer's allegation. Iowa Admin. Code r. 701—71.20(4)(b)(5). If the board determines there is evidence of fraud in the assessment or there has been misconduct by the assessor, the board of review should take action to correct the assessment and report the matter to the Director.

Disposition of Protests

The board is required to provide written notice to each property owner or aggrieved taxpayer who filed a protest of the board's action. Iowa Code § 441.37(4). The decision shall be mailed no more than three days after the board of review's adjournment. Iowa Admin. Code r. 701—71.20(4)(c). The written notice shall specify the reasons for the action on the protest taken by the board of review. The reasons provided should be specific enough to explain to the taxpayer why the board took such action. However, it is not necessary to explain in detail all factors that were considered in the board's decision.

Appeal of Regular Session Decisions

Appeals may be taken to the Property Assessment Appeal Board or district court within 20 days after the adjournment of the board of review or May 31st, whichever date is later. Iowa Code § 441.37A(1)(b). Appeals may also be taken to district court within 20 days after the letter of disposition of an appeal made to the Property Assessment Appeal Board. *Id.* §§ 441.37B; 17A.16.

V. Special Equalization Session

General Considerations

In a special equalization session, the board's responsibility is to determine the actual values of those properties under its consideration. Its responsibility is to determine whether the entire assessment is excessive, not whether portions are excessive. *Deere Manufacturing Co. v. Zeiner*, 78 N.W.2d 527, 531 (Iowa 1956). A board cannot consider the validity or propriety of the equalization order. The board of review should only act on protests for properties with valuations that were increased as a result of the final equalization order.

Special Session

Every odd-numbered year, local boards of review are required to reconvene in a special session if a final equalization order is received that causes value to be increased. Iowa Code § 441.49(4). The special session is held from October 10th to November 15th to hear taxpayer protests resulting from the application of the final equalization order. *Id.*

Taxpayers may file protests for a board of review special equalization session from October 9th through October 31st. *Id.* These forms are available on the Department's website (www.tax.iowa.gov) and the Iowa State Association of Assessors' website (www.iowa-assessors.org).

Sole Ground for Protest

The only ground for protesting to the board of review during a special equalization session is that the application of the final equalization order will result in a value greater than the actual value of the property. Iowa Admin. Code r. 701—71.17(1). No other grounds for protest can be considered.

Valuation Adjustments

The board of review may adjust valuations, but under no circumstance can the adjustment result in a value less than the value that existed prior to Department's equalization order. *Id.* at 701—71.17(2).

Alternative Method Extended Special Session

If the Department has granted authorization to utilize an alternative method of implementing the final equalization order, the board of review is authorized by law to remain in session until November 30th of the equalization year to finalize timely filed protests. Iowa Code § 441.49(1)(b). In such instances, protests may be filed up to and including November 4th. Iowa Admin. Code r. 701—71.16(3). Information concerning any approved alternative method may be obtained from the county auditor or county or city assessor.

Meeting Exceptions

If the Department's final equalization order provides for no increase in the value of any class of property, the board of review does not have to reconvene. Iowa Admin Code r. 701—71.17(4). If no protests are filed by October 31st, the board need not meet. *Id.*

Adjournment

If a board of review completes its work prior to November 15th, they may adjourn. The special equalization session must conclude by November 15th unless the jurisdiction has been granted an

alternative method extended session by the Department. In this case, the session must conclude by November 30th. Iowa Code § 441.49.

Appeal of Equalization Session Decisions

The property owner or taxpayer has the opportunity to appeal the special equalization session decision of the board of review to the Property Assessment Appeal Board within 20 days after the postmark date of the board of review's letter of disposition of the appeal. *Id.* A property owner or aggrieved taxpayer may bypass the property assessment appeal board and appeal to district court within 20 days after the adjournment of the board of review. Iowa Code § 441.37A(1)(a). Appeals may also be taken to district court within 20 days after the letter of disposition of an appeal made to the Property Assessment Appeal Board. *Id.* § 441.37B.

VI. Appendix

Minutes Template for Board of Review - Opening Session

Minutes Template for Board of Review - Final Session

MINUTES OF BOARD OF REVIEW

Opening Session

On the ____ day of _____, 20____, the _____ County/City Board of Review assembled in the office of the _____ County/City Assessor at _____, Iowa, for the purpose of organizing the local board of review as provided in Iowa Code section 441.33.

The meeting came to order on this day at _____ a.m./p.m. Those members present were _____, _____, _____, _____, and _____.

It was moved by _____, seconded by _____, that _____ be named chairperson for this session of the board of review. Motion carried.

It was moved by _____, seconded by _____, that _____ be appointed clerk of the board for this session. Motion carried.

It was moved by _____, seconded by _____, that _____ be appointed vice-chairperson for this session. Motion carried.

The board, being duly organized, proceeded to adopt the following rules of procedure: (List rules of procedure here.)

It was moved by _____, seconded by _____, to adopt the rules of procedure as printed above. Motion carried.

(Minutes of further proceedings, if any, to be recorded here.)

Upon completion of the business for the day, it was moved by _____, seconded by _____, to recess until _____, 20____ at _____ a.m./p.m. Motion carried.

Clerk Chairperson

MINUTES OF BOARD OF REVIEW

Final Session

On the ___ day of _____, 20 __ , the meeting of the board of review of County/City at _____, Iowa, was called to order by chairperson _____, with the following members present:

_____, _____, _____, _____, and _____.

Minutes of the previous meeting(s) were read and approved.

The board thereupon acted upon protests remaining for their consideration, and the board of review of _____ County/City, holding its final session at the _____ in the city of _____, Iowa, offered the following Resolution, which was unanimously passed and adopted:

BE IT RESOLVED that all raises of assessments by this board of review appearing upon the lists heretofore posted in the office of this board, not heretofore otherwise acted upon since the dates of said posting, be, and they are, respectively approved and confirmed and ordered to be noted in both the records of this board and in the offices of the _____ County/City Assessor at _____, Iowa, as the final assessment in each instance, and

BE IT FURTHER RESOLVED that action taken on each and every protest where reductions were made are hereby approved and confirmed, and

BE IT FURTHER RESOLVED that there being no further business to come before this local board of review, all protest to this board not having been heretofore acted upon by this board, if any, are hereby denied, and

BE IT FURTHER RESOLVED that this board of review does finally adjourn.

Signed this ___ day of _____, 20 ____.

_____, _____, _____, _____, and _____

____ Members of the _____ County/City Board of Review. The meeting of the

_____ County/City Board of Review at _____, Iowa was adjourned at ___ a.m./p.m.

Clerk of Board of Review: _____

Approved by Chairperson: _____