



Iowa Department of
REVENUE

Duties and Responsibilities

of Local Boards of Review

2015

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I. Introduction

Hyperlinks to Iowa Code Sections: [421](#); [427](#); [427A](#); [427B](#); [428](#); [441](#); [701.71](#); [701.80](#)

Iowa Assessors are required by law to use the Iowa Real Property Appraisal Manual issued by the Department of Revenue 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 text books 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 Iowa Code chapters 421, 427, 427A, 427B, 428, and 441 and Iowa Administrative Code 701- 71, and 80.

II. Membership of Boards of Review

Hyperlinks to Iowa Code Sections: [441.31](#); [441.32](#); [701.71.20\(1\)](#); [69.16A](#)

Terms

Membership may be comprised of either three or five members appointed to six year terms by the conference board. Terms shall begin January 1 of the year following their selection. In boards of review having three members, the term of one member of the first board to be appointed shall be for two years, one member for four years, and one member for six years. In the case of boards of review having five members, the term of one member of the first board to be appointed shall be for one year, one member for two years, one member for three years, one member for four years, and one member for six years.

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. To increase the membership from three to five members, the conference board needs only to appoint two additional members. When increasing or decreasing the membership, the conference board must ensure the existence of staggered terms for board of review members.

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 as a result of the large number of protests filed or estimated to be filed the board of review will be unable to timely resolve the protests with the existing number of members. These two additional emergency members shall be appointed for a term set by the conference board or the

city council, but not for longer than two years. 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.

City Boards of Review

A city council of a city having a population of 75,000 or more which is a member of a county conference board may provide, by ordinance, for a city board of review to hear appeals of property assessments by residents of that city. The members of the city board of review shall be appointed by the city council. The city shall pay 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 shall be paid by the county.

If a city having a population of more than 125,000 abolishes its office of city assessor, 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. The initial 10 member county board of review shall consist of the members of the city board of review and the county board of review who are serving unexpired terms of office. 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. A 10 member board of review may be increased up to a maximum of 14 members if necessary to resolve the protests in a timely manner.

Board Configuration

In appointing members to a board of review, the conference board is required to consider the occupations of the members. For example, it is mandatory that at least one member of a county board of review be a farmer. 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 construction field. Not more than two members of a board of review may be of the same profession or occupation. In determining eligibility for membership on a board of review, a retired person shall not be considered to be employed in the occupation he or she pursued prior to retirement, unless that person remains in reasonable contact with his or her former occupation, including some participation in matters associated with that occupation.

Restrictions

Members of the conference board or anyone selecting a member of a conference board cannot serve on a board of a review. 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 shall not at the same time serve on the examining board, or be an employee of the

assessor's office. A member of a board of review shall be a resident of the board's assessing jurisdiction. However, a member who moves to another assessing jurisdiction after appointment to the board of review may continue to serve on the board until his or her current term expires.

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.

Gender Balance

All appointive boards, commissions, committees, and councils of the state established by the Code, if not otherwise provided by law, shall be gender balanced. No person shall be appointed or reappointed to any board, commission, committee, or council established by the Code if that appointment or reappointment would cause the number of members of the board, commission, committee, or council of one gender to be greater than one-half the membership of the board, commission, committee, or council plus one if the board, commission, committee, or council is composed of an odd number of members. If the board, commission, committee, or council is composed of an even number of members, not more than one-half of the membership shall be of one gender. If there are multiple appointing authorities for a board, commission, committee, or council, they shall consult each other to avoid a violation of this section.

All appointive boards, commissions, committees, and councils of a political subdivision of the state that are established by the Code, if not otherwise provided by law, shall be gender balanced as provided by subsection 1 unless the political subdivision has made a good faith effort to appoint a qualified person to fill a vacancy on a board, commission, committee, or council in compliance with subsection 1 for a period of three months but has been unable to make a compliant appointment. In complying with the requirements of this subsection, political subdivisions shall utilize a fair and unbiased method of selecting the best qualified applicants. This subsection shall not prohibit an individual whose term expires prior to January 1, 2012, from being reappointed even though the reappointment continues an inequity in gender balance.

III. Budget

Hyperlinks to Iowa Code Sections: [441.16](#); [441.34](#)

By January 1 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.

IV. Organization

Hyperlink to Iowa Code Section: [441.33](#)

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. The assessor or any employee of the assessor's office is not eligible to serve as clerk of a board of review. In adopting rules, the board should consider how oral hearings are to be conducted, time allowed, if field trips are necessary and/or how they will be conducted, questions to ask taxpayers, and any other procedures deemed necessary.

V. Minutes

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.

VI. Sessions

Hyperlinks to Iowa Code Sections: [441.33](#); [441.49\(4\)](#); [701.71.20\(2\)](#); [701.71.17](#)

There are four types of board of review sessions:

1. Regular Session

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. 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. 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.

2. 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 of Revenue extend its session. 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. A request for an extension of a regular session should be submitted to the Director of Revenue 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. However, no additional protests can be filed.

3. Special Equalization Session

By law, in every odd-numbered year, local boards of review are to reconvene in a special equalization session from October 10th to November 15th, to hear taxpayer protests resulting from the application of the Director of Revenue's final equalization order.

When in special equalization session, boards of review can accept protests only from October 9th through October 31st.

What is Reviewed

When in this special equalization session, the board of review shall act only upon protests for those properties for which valuations have been increased as a result of the application of the Director's final equalization order. The board of review shall take no action on any assessment unless a timely protest has been filed for such assessment. The board of review shall not take action on a protest of an assessment not increased by the Director's final equalization order.

Meeting Exceptions

If the Director'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. If no protests are filed by October 31st, the board need not meet.

Grounds for Protests

The only ground for protesting to the board of review during this session is that the application of the final equalization order will result in a value greater than the actual value of the property. For example, boards of review cannot act upon protests based upon classification of property or a property being assessed too

high in relation to other properties.

Valuation Adjustments

The local board of review may adjust valuations, but under no circumstance shall the adjustment result in a value less than that which existed prior to the application of the Director's equalization order.

Adjournment

If a board of review completes its work prior to November 15th they may adjourn.

Appeals

The property owner or taxpayer has the opportunity to appeal the decision of the board of review from an equalization session to the property assessment appeal board and or to district court. If the Director of Revenue 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. In such instances, protests may be filed up to and including November 4th. Information concerning any approved alternative method may be obtained from the county auditor or county or city assessor.

4. Special Session

On occasion, it may be necessary for the Director of Revenue to reconvene a board of review in special session for the purpose of carrying out a specific function. A board of review reconvened in special session may perform only those functions specified by the Director of Revenue in the reconvention order.

VII. Reports

Hyperlinks to Iowa Code Sections: [441.33](#); [441.49\(4\)](#)

In every board of review session the board must submit a report of its activities to the Director of Revenue. 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.

VIII. Powers of Boards of Review

Hyperlink to Iowa Code Section: [441.35](#)

- Boards of review must act upon any and all protests filed by taxpayers or taxing districts.

- Boards of review have the responsibility to review and equalize assessments established by the assessor.
- A board of review may add to the assessment rolls any property omitted by the assessor, for the current assessment year only.
- Boards of review have the power to add to the assessment rolls for taxation any property which the board believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.
- Boards of review have the power to subpoena witnesses and administer oaths.

Changes to the assessed values or classifications must be recorded in the minutes. For valuation increases the clerk of the board must notify affected taxpayers by mail at the address listed on the assessment roll. The clerk must also post in a conspicuous place in the office or meeting place of the board an alphabetic list of all persons whose assessments have been increased.

The posted notice must contain a statement that after at least five days, the board will hold an adjourned meeting before taking final action with respect to such increases. An adjourned meeting means a future meeting at a specific designated time. This adjourned meeting does not need to be the final day the board adjourns the session for the year.

The specific date of the adjourned meeting must be contained in the notice and must be at least five days after the date of notice. At this adjourned meeting, affected taxpayers have the opportunity to protest the increase made in their assessments. Taxpayers who appeal must be notified of the board's disposition of their appeals, and may appeal the board's decision to the property assessment appeal board and or to the district court.

IX. Assessment of Omitted Property

A local board of review may make an omitted assessment of property during its regular session only if the property was not listed and assessed as of January 1 of the current assessment year. The board of review cannot make an omitted assessment for a prior assessment year.

The board of review must determine the actual value of any omitted properties. Taxpayers must be notified of the assessment by regular mail. The notification shall state that the taxpayer may protest the action by filing a written protest with the board of review within five days of the date of notice.

After at least five days have passed since notifying the taxpayer, the board of review shall meet to take final action on the matter, including the consideration of any protest filed. If raising individual assessments or adding omitted property to the rolls, a board of review should complete such action in sufficient time to permit the five day interval between the posting of the notice and the holding of the adjourned meeting to take place prior to the board's statutory adjournment date.

If additional time is required, the board should request an extension of the session from the Director of Revenue.

X. Assessment Protests

Hyperlink to Iowa Code Section: [441.37](#)

Informal Appeal

Property owners or aggrieved taxpayers may contact the assessor after **April 2st 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.

The assessor following review may recommend that the property owner or taxpayer file a protest with the board of review, or may enter into a signed written agreement with the property owner or taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties on or before April 25th.

Formal Appeal

Property owners or taxpayers may file a protest against their assessment with the board of review on or after April 2nd to and including April 25th of the assessment year. 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.

If the county has been declared a disaster area by the proper federal authorities after March 1 and prior to May 20, the time for filing protests is extended to June 5 of that year and the time period for the board to remain in session is extended to June 15th. If a county is declared a disaster area, the board of review may request the Director of Revenue to extend the session to June 15 so that all valid protests can be received and acted upon.

Valid Protests

To be valid, protests must be submitted in writing, signed by the individual making the protest or his or her duly authorized agent, except in the case of electronic filings if approved by the board of review. Notification of electronic filings, if authorized by the board, must be included on the mailed notices provided for in section 441.36.

Taxpayers may request 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 appeal.

Grounds: Property That Was Assessed or Reassessed

For odd-numbered assessment years and for even-numbered assessment years for property that was reassessed in such even-numbered year the protest to the board of review must be confined to one or more of the following grounds:

- (a) 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 shall be listed on the protest, otherwise the protest shall not be considered on this ground.
- (b) The property is assessed for more than the value authorized by law. When this ground is relied upon, the protesting party shall state the specific amount which the protesting party considers to be the actual value and a fair assessment.
- (c) The property is not assessable, is exempt from taxes, or is misclassified and stating the reasons for the protest.
- (d) There is an error in the assessment and state the specific alleged error. When this ground is relied upon the error may include but is not limited to listing errors, clerical or mathematical errors, or other errors that result in an error in the assessment.
- (e) There is fraud in the assessment which shall be specifically stated

Grounds: Property Not Reassessed

For even numbered years when the property has not been reassessed in such even-numbered year, that there has been a decrease in the value of the property from the previous reassessment year. When this ground is relied upon, the protesting party shall show the decrease in value by comparing the market value of the property as of January 1st of the current assessment year and the actual value of the property for the previous reassessment year. Such protest shall be in the same manner as described in this section and shall be reviewed by the local board of review pursuant to section 441.35 subsection 2 but a reduction or increase shall not be made for prior years.

Clerical or Math Errors

In addition to these six grounds which cover the current year assessment, 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 other grounds, except that the protest may be

filed for previous years. In all cases, there must be a valid protest form filed by the taxpayer.

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.

Petition Review

In considering protests, a board of review must examine each petition to determine that:

- 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 six grounds permitted by law.
- The petition contains all information required for the ground(s) upon which the request is based.

Petitions not meeting the statutory criteria may not be considered by the board of review.

Grounds: Not Assessable

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 Chapter 427 of the Iowa Code. 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.

Grounds: Errors

Errors in the assessment are typically erroneous mathematical computations or errors in listing the property. The misclassification of property would also be an error in the assessment.

Grounds: Fraud

If fraud is the grounds for appeal the board of review must first determine if there is validity to the taxpayer's allegation. If the board determines there is evidence of fraud the board of review should take action to correct the assessment and report the matter to the Director of Revenue.

XI. Disposition of Protests

Hyperlinks to Iowa Code Sections: [441.37\(4\)](#); [441.37A](#); [441.38](#)

The board is required to provide written notice to each property owner or aggrieved taxpayer who filed a protest of the board's action. The written notice shall specify the reasons for the action taken by the board of review on the protest. 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.

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 31, whichever date is later. 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.

XII. Internal Equalization

In reviewing assessments, a board of review must determine if assessments are equitable and at actual value. If the board finds that the values of certain properties are above or below actual value, the board may raise or lower individual assessments to attain internal equalization. In reassessment years the board has the power to equalize

individual assessments as established by the assessor. However, in a reassessment year the board cannot adjust the valuation of an entire class of property by adjusting all assessments by a uniform percentage.

In non-reassessment 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 may be provided by a newspaper publication as described in section 441.35 of the Iowa Code.

XIII. Valuation of Property

Hyperlink to Iowa Code Section: [441.21](#)

By law, all property except agricultural land and structures is to be assessed at its fair and reasonable market value. Market value is defined as the fair and reasonable exchange in the year in which the property is listed and valued, between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and each being familiar with all the facts relating to the particular property.

The sale price of a particular property may or may not be representative of the market value of that property. As an example, a sale price two years ago may not be representative of the property's current market value. Sales that are not arm's length such as family sales are likely not indicative of market value.

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. The board may also want to consider the results of any locally conducted assessment sales ratio study.

Agricultural real estate, excluding buildings primarily used or intended to be used for human habitation and any nonagricultural structure is required to be valued by its productivity and net earning capacity. The aggregate productivity valuation is determined through rule and based on data from National Agricultural Statistics Services and Iowa State University. Agricultural dwellings and nonagricultural structures, including but not limited to garages whether attached or detached, tennis courts, swimming pools, guest cottages, and storage sheds for household goods, are assessed at fair market value as residential realty. For additional information concerning the valuation of property, board members should refer to Iowa Code section 441.21.

XIV. General Considerations

Valuations must be as of January 1st of the current year. 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.

A local board of review may correct clerical or mathematical errors for previous assessment years, providing the owner or taxpayer filed a protest and the taxes resulting from said assessment have not been fully paid or otherwise legally discharged. A board may also request the Director of Revenue to correct an obvious error or injustice in the previous year's assessment. If the Director concurs with the board's recommendation, an order correcting the previous year's assessment is issued to the county auditor.

In a special equalization session, a board of review cannot consider the validity or propriety of an equalization order. The board's responsibility is determining the actual values of those properties under their consideration. The issue is whether the entire assessment is excessive, not whether portions are excessive (Deere Manufacturing Co., 78 NW 2d 527).

XV. Open Meetings Law Pertaining to Local Boards of Review Chapter 21 Iowa Code

Hyperlinks to Iowa Code Sections: [21](#); [21.5](#); [21.6](#)

Public Notice of Meetings

- The board of review must give at least 24 hours' notice prior to holding a meeting. The notice must contain the time, date, place, and the tentative agenda for the meeting. A board of review can give one notice for all meetings planned during the month. 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 principle 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 make a determination of value. If such trips are for inspection purposes only, no public notice is required.
- If it is necessary to hold a meeting without giving 24 hours' notice, the minutes must state why notice was not possible. Holding a meeting without giving 24 hours' notice can be done only if it would be impossible or impractical to do so. Even then, as

much notice as is possible must be given.

Public Access to Meetings

- 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.
- Meetings must be held at a time and place reasonably accessible and convenient to the public. If this is impossible or impractical, the reasons for doing otherwise must be stated in the minutes.

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

- A tape recording must be made of the closed session. As with the minutes, the tape 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. If such a meeting is held, the following must be done:
- As near as is reasonably possible, the public must be provided access to the conversation.
- There must be compliance with the public notice requirements.
- Minutes must be kept of the meeting and must contain the reason why a meeting in person was impossible or impractical.

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. Iowa Code section 21.6(4) provides that "...ignorance of the legal requirements of the open meetings law is not a valid defense."

Appendix

(SAMPLE FORM)

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

(SAMPLE FORM)

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__.

_____ 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

ASSESSMENT / EQUALIZATION TIMING CYCLE

January 1 st	Statutory Assessment Date
April 1 st	Assessors complete assessments and notify taxpayers
April 2 nd to 25 th	Taxpayers may appeal informally to the assessor
On or before April 25 th	Following informal review, Assessor may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties.
April 2 nd to April 30 th	Taxpayers appeal assessments to local boards of review.
May 1 st to May 31 st	Local boards of review in session. Session may be extended to July 15 th by the Director of Revenue.
June 15 th	Local boards of review submit reports to Director of Revenue. If session is extended, report is due fifteen days after adjournment date.
July 1 st	Assessors submit abstracts of assessment to Director of Revenue. If board of review session is extended, abstract is due fifteen days after board adjourns.
August 15 th	Director of Revenue issues tentative equalization notices to assessors in odd-numbered years.
August 15 th to 25 th	Assessing jurisdiction may appeal tentative equalization notices to Director of Revenue in odd-numbered years.
September	Director hears appeals from assessing jurisdictions.
October 1 st	Director of Revenue issues final equalization orders to county auditors in odd-numbered years.
October 2 st to 12 th	Assessing jurisdictions may appeal final equalization order to the Director of Revenue, and may request alternative method of applying the equalization orders (odd-numbered Years).
By October 8 th	County auditor publishes notices of final equalization order (odd-numbered years).
October 9 th to 31 st	Taxpayers may protest final equalization order to local boards of review (odd-numbered years).
November 1 st	Director certifies assessment limitation percentages to county auditors.

October 10th to
November 15th

Local boards of review reconvene in special session to hear appeals (odd-numbered years).

November 15th

Local boards of review submit report of special equalization session to Director of Revenue.