

POTTAWATTAMIE COUNTY, IOWA
BOARD OF REVIEW
(Cities and County)
COURT HOUSE
c/o ASSESSOR'S OFFICE
P.O. BOX 1076
COUNCIL BLUFFS, IOWA 51502

RULES OF PROCEDURE ADOPTED
BY THE
POTTAWATTAMIE COUNTY BOARD OF REVIEW
AS AMENDED MAY 2, 2016
(Subject to further amendment when the Board meets May 1st)

1. A Protest shall not be considered unless filed in writing in accordance with and during the time prescribed by Iowa law.
2. Protests must be confined to one or more of the grounds specified in Chapter 441.37, Code of Iowa.
3. Any amendment to the protest petition must be in writing and filed with the board of review prior to or on the statutory filing deadline [Iowa Code Section 441.37(1)]. The Board may consider amendments concerning clerical errors at the time of the hearing.
4. A taxpayer may request an oral hearing at the time of filing the protest. All oral hearings shall be by appointment only.
5. Incomplete protest petitions shall be reviewed, but will be denied if not properly filed and /or the taxpayer fails to go forward with the burden of proof.
6. Competent evidence may be offered by the protesting taxpayer; however, if any evidence of market value or any other data prepared by someone other than the protesting taxpayer is offered, the person preparing the material must be present at the hearing to be questioned by the Board and examined by both taxpayer and the office of assessor.
7. All documents that will be presented at the protest hearing must be provided with the completed protest form at the time of filing.
8. If the protester is not the property owner, evidence must be presented showing that the protester is the taxpayer or is authorized by the property owner to file the protest.
9. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid.
10. All testimony shall be under oath as administered by the chairperson of the Board. Each taxpayer and their witness shall be sworn or affirmed under oath. The assessor's staff shall be administered the oath at the beginning of the session for the entire session.
11. The chairperson of the Board has the power at the start or at any time during the protest hearing to set a time limit, to continue the hearing, or to stop the hearing.
12. If any party protesting an assessment, their agent, or attorney, fails to fully honor a subpoena or fails to produce or furnish all the records and information requested by the Board of Review, then said protest may be in default and considered as invalid. Further "contempt" action on the defaulter may be at the option of the Board of Review.
13. The Board shall give written notice to the owner or aggrieved taxpayer of the action taken by the Board by regular mail addressed to the address shown on the protest.
14. The chairperson of the Board of Review has the power to act on behalf of the Board of Review during or after the close of the Board of Review's session with regard to any appeal from the Board of Review's decision, including, but not limited to, the retaining of counsel to the extent authorized by the Conference Board, the responding to discovery, and the supervision of such litigation.
15. In all other instances, the Robert's Rules of Order shall guide the Board in conduction of business.