

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 ON OCTOBER 15, 2009**

1. Protest shall not be considered unless filed in writing during the time prescribed by Iowa law.
2. In an equalization session, the Board of Review may, based upon competent evidence submitted, uphold the equalization order as it affects the subject property or it may adjust all or a part of the percentage increase ordered by the Department of Revenue. The Board of Review cannot consider any other issues not related to the equalization increase (e.g classification, exemption).
3. Any amendment to the protest petition must be filed before the hearing or at the commencement of the oral hearing. If the Board of Review allows the amendment, the assessor shall have the right to request a continuance of the hearing.
4. All oral hearings shall be by appointment only and as requested by the taxpayer in writing at the time of filing the protest petition.
5. Incomplete protest petitions shall be reviewed, but will be denied if not properly filed and/or the taxpayer fails to go forward with burden of proof.
6. Competent evidence may be offered by the protesting taxpayer; however, any evidence of market value on any data prepared by someone other than the protesting taxpayer, the person preparing the material should be present at the hearing to be questioned by the Board.
7. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid.
8. All testimony shall be under oath as administered by the chair-person of the Board. Each taxpayer and their witness shall be sworn under oath. The assessor's staff shall be administered the oath at the beginning of the session for the entire session.
9. The chair-person of the Board has the power at the start or at any time during the protest hearing to set a time limit or to stop the hearing.
10. If any party protesting an assessment, their agent, or attorney, fails to fully honor a subpoena or to produce or to furnish all the records and information requested by the Board of Review, then said protest may be in default and may be considered invalid. Further "contempt" action on the defaulter may be at the option of the Board of Review.
11. The Board has no authority in this special session to consider protests or information in regards to original assessment for 2009 prior to equalization orders by the Director of Revenue.
12. All decision of the Board shall be given by written notice to the owner or aggrieved taxpayer by regular mail.
13. In all other instances, the Robert's Rules of Order shall guide the Board in conducting business.