**BOARD OF REVIEW PROCEDURES**

The Franklin County Board of Review, being duly organized, has adopted the following rules of procedure for the 2023 Board of Review regular session. These rules are intended to provide a fair hearing for all appellants and to ensure that the Board is fully informed of all aspects of the properties being appealed:

1. A notice of all meetings shall be posted in accordance with the Code of Iowa. Sessions of the Board of Review shall be open to the public. Board of Review meetings are held at the Franklin County Courthouse unless specifically posted with an alternate location.
2. The Chairperson of the Board shall conduct the hearing and shall require each person addressing the Board to give an oath such as: “Do you swear or affirm that the testimony you are about to give shall be the truth, the whole truth and nothing but the truth?”.
3. All protests must be submitted on the most recent petition form provided by the Iowa Department of Revenue. Petitions may be filed by regular mail or electronic mail. Petitions shall be considered timely filed if they carry an official United States Postal Service postmark on or after April 2nd and no later than April 30th (or June 5th when declared a disaster county by the Director of the Iowa Department of Revenue); other postal metered dates shall not be considered a valid postmark. If April 30th falls on the weekend or a holiday, then the petition shall be accepted the following business day. If a petition is mailed and no postmark date is present, the date of receipt of the petition will be considered the date of mailing. Petitions filed by email or facsimile shall be considered timely filed if the verifiable time stamp received is on or after 12:00 am April 2nd and no later than midnight on April 30th (or June 5th when declared a disaster county by the Director of the Iowa Department of Revenue). If April 30th falls on the weekend or a holiday, then the petition shall be accepted the following business day. Petitions filed outside the filing period will be considered untimely filed and will not be acted upon. It is the petitioner’s responsibility to assure timely delivery.
4. Separate protest petitions must be filed for each separate property description.
5. Protests must have an original signature to be considered a valid protest. An electronically submitted petition that contains a copy of an original signature such as a PDF or scanned document will be considered a valid protest. Word processing documents or other electronic documents without a signature will not be considered a valid protest. Petitions signed by the owner’s authorized agent must have a copy of the agent authorization attached.
6. All protests to the Franklin County Board of Review must be submitted to the Franklin County Assessor’s Office. The Franklin County Assessor’s Office shall provide a copy of each petition and a complete copy of each affected property record card to each member of the Board of Review prior to the Board acting on said petition.
7. All protests must be confined to the grounds outlined in Iowa Code sec. 441.37. Comparison of taxes for the current or prior years on property being protested or any other properties are not acceptable, only comparable assessed values are acceptable. The burden of proof shall be upon the petitioner to prove the valuation is excessive, inequitable or inadequate per Iowa Code 441.21(3) and documentation in support of the taxpayer’s petition shall be furnished to the Board of Review.
8. Conversation and questions in open session oral hearings between the Board and the petitioner(s) shall be limited to the parcel(s) in question and comparable property.
9. In considering protests, the Franklin County 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 must be timely filed. The petition has been signed except in the case of electronic filing authorized by the Board. The protest is based upon one of the five grounds permitted by law. The petition contains all the information required for the ground(s) upon which the request is based.
10. Forms will be made available at any time to the property owner or his agent in person or upon written or oral request by the owner or his agent. No supply of petition forms shall be given to any group or organization for distribution to their members.
11. 3 of the 5 board members shall constitute a quorum. No decision on any property protested shall be made unless a quorum is present. The Board of Review will not be recording meetings in any electronic format.
12. The Board of Review is a quasi-judicial body with the authority to subpoena witnesses and documents.
13. The Board of Review, at their discretion, may conduct oral hearings by telephone, conference call, video call or other electronic means if the need arises or when a face-to-face meeting is impractical.
14. Board of Review members are not permitted to discuss the petitions outside of a regular Board session with taxpayers, Assessor’s Office, or other Board members.
15. On-site inspections conducted by the Board are held only for fact-finding purposes. Board members are not to discuss or act on the parcel(s) in question until they have returned to an open session setting.
16. If any Board member feels they have any possible conflict of interest in any protest, said Board member shall abstain from voting on said protest.
17. The Board of Review Clerk shall take minutes of all meetings. The Assessor’s staff may assist the Board of Review Clerk in scheduling appointments, setting up inspections, and posting, typing, and mailing of documents.
18. At least 1 representative of the Franklin County Assessor’s Office shall be present during the Board of Review meetings including closed sessions to ensure the Board has access to all public records including aerial imagery, field notes, or other information the Board deems necessary to make an informed decision.
19. At the Board’s discretion, the County Attorney or other attorney for the Board may be asked to attend a hearing and offer advice to the Board.
20. Oral hearings will be granted by written request or by checking the proper “an oral hearing is requested” box on the appeal form. Petitions not clearly marked, marked with a comment such as “if needed or if necessary” will be considered a non-oral hearing. All oral hearings shall be by scheduled appointment. Notification of the appointment time will be made by phone and emailed or mailed if time allows. All oral hearings shall be no more than 10 minutes. Hearings involving complex or multiple properties may be given an extended period of time at the Board’s discretion. The hearings will be informal and the Board will allow questions and statements by all parties involved. All decisions will be deferred until after the hearings are completed and additional information has been submitted. If a petitioner requests a closed session due to discussion of confidential income and expense records, the Board may close the meeting to the public for that period of time when confidential items are discussed.
21. Any amendment to a protest petition must be in writing and filed with the Board at least 2 weeks prior to the hearing date, or 3 days after the protest petition was filed, whichever is earlier. The Board may consider amendments concerning clerical errors at the time of the hearing. The petitioner is asked to give notice of such errors prior the hearing.
22. If a property owner or the authorized agent fails to appear at their scheduled appointment time, the Board shall proceed to act on the protest in the same manner as a non-oral hearing. The Chairperson of the Board shall decide if a just reason exists for the failure to appear. Postponement of a hearing shall be requested prior to the scheduled hearing date and typically not granted without good cause or due to an emergency.
23. A petitioner who did not request an oral hearing will not be allowed to present further evidence when the Board considers the petition.
24. All protest petitions on income-producing properties must be accompanied by: (a) an income statement covering the last 3 full years of operation; (b) copies of current lease agreements; and (c) tax returns for the last 3 years. For purposes of this rule, income-producing properties include only multiple-family units that have any portion leased, and any commercial or industrial properties that are not owner-occupied and used. Note: This information is confidential and shall not be released for public view. This information must be attached to the protest petition when filed.
25. The Board of Review may request a petitioner to submit additional specific and detailed information to the Board after reviewing a petition or at the oral hearing to clarify a petitioner’s case. Such requests shall be submitted to the Board of Review within a period of time stipulated by the Board. If the requested information is not submitted in the time specified, the Board shall make their decision without the benefit of the requested information. Additional information shall become part of the petition and may be but is not limited to appraisals, sales agreements, itemized listing of any construction costs, remodeling costs or repair costs, and any other information pertaining to the valuation or classification of property. All appraisals submitted must be by Iowa certified real estate appraisers per Iowa Code Chapter 543D.2 and must conform to Uniform Standards of Professional Appraisal Practice (USPAP). The appraiser must be present at the hearing and prepared to testify. The Board may also give permission to the Assessor’s office staff to obtain information from petitioners on their behalf. The Board may also decide that an on-site inspection is needed and may request a member of the Assessor’s office staff perform the inspection and report their findings.
26. The Board of Review will by regular mail and to the property owner or their agent at the address stated on the petition, mail a “Notice to Property Owner as to Assessment” letter within 3 days of the Board adjourning its final session. The written notice shall also specify the reasons for the action taken by the Board of Review on the protest and shall state any further appeal options, if desired, available to the property owner.
27. The Chairperson of the Board of Review has the power to act on behalf of the Board during or after the close of the Board of Review’s session with regard to any appeal. This includes but is not limited to the retaining of counsel, response to discovery, settlement of appeals, and supervision of litigation. The Board may also designate other persons to represent them in these same matters.
28. In all other instances, the Roberts Rules of Order shall guide the Board in conducting business. These rules shall be in effect until new rules of procedure are adopted by this Board or a succeeding Board of Review.
29. The Board reserves the right to adopt further rules and procedures as deemed necessary to the performance of the Board’s duties under Iowa Code Chapter 441.
30. Should any of the above rules and procedures come in conflict with the Iowa Code, or with the duties and responsibilities outlined by the Department of Revenue, the Iowa Code and the Department of Revenue provisions shall control.

Adopted 05/01/23