

RULES OF PROCEDURE ADOPTED

BY THE

BREMER COUNTY BOARD OF REVIEW

1. Protest shall not be considered unless filed in writing or electronically during the time prescribed by the Iowa Law.
2. Protests must be only of the grounds as specified in Chapter 441.37, Code of Iowa.
3. Faxed, emailed, mailed or scanned petitions will be accepted by the Board of Review if they are received by midnight of April 30th. If a postmark date is not present on the mailed article, then the date of receipt of protest will be considered the date of mailing.
4. 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.
5. Protest petitions not marked "yes" or "no" for an oral hearing shall be considered as no oral hearing requested. Protest petitions marked "yes" with a comment such as "if needed" or "if necessary" shall be considered as oral hearing requested.
6. The Assessor's Office shall schedule all oral hearings and send written notice of all hearings to the petitioner.
7. All oral hearings shall be by appointment only, limited to a maximum length of 10 minutes, and as requested by the taxpayer in writing at the time of filing the protest petition.
8. 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 of 10 minutes or to stop the hearing.
9. 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.
10. The Assessor and/or Deputy Assessor shall attend all inspections and oral hearings to confirm values, circumstances, conditions and statements.
11. At the discretion of the Board of Review all testimony shall be under oath as administered by the chair-person of the Board of Review. Each taxpayer and their witness shall be sworn under oath. The Assessor and/or the staff shall be administered the oath at the beginning of the session for the entire session.
12. Competent evidence may be offered by the protesting taxpayer; however, any evidence of market value on any date prepared by someone other than the protesting taxpayer, the person preparing the material must be present at the hearing to be questioned by the Board and examined by both taxpayer and office of Assessor; at discretion of Board of Review.

13. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid. Petitioners must furnish documentation to support protest petitions. The burden of proof shall be upon the petitioner to prove one of the grounds of protest.
14. If a petitioner or authorized agent fails to appear at the time set for the oral hearing, then the Board may proceed to act on the protest in the same manner as a non-oral hearing. Unless, in the opinion of the Board, a just reason exists for the failure to appear. In that event the Board may reschedule the hearing.
15. The Board is a quasi-judicial body with the authority to subpoena witnesses and documents. If any party protesting an assessment, their agent, or attorney, fails to fully honor a subpoena or to produce or furnish all the records and information requested by the Board of Review then said protest shall be in default and considered as invalid. Further "contempt" action on the defaulter may be an option of the Board of Review.
16. Petitioners shall not be given a decision at the oral hearing. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer by regular mail.
17. In all other instances, the Roberts Rules of Order shall guide the board in conducting business.
18. If you requested, someone from the Assessor's Office can review the property per Iowa Code Section 441.30, in which an informal review recommendation form will be accepted as a petition to the Board of Review.
19. 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.
20. Should any of the above rules and procedures come in conflict with the Iowa Code, or with the duties and responsibilities outlined by the Iowa Department of Revenue (IDR), the Iowa Code and the IDR provisions shall control.

Adopted 5-3-21