

POTTAWATTAMIE COUNTY, IOWA  
**BOARD OF REVIEW**

(Cities and County)  
COURTHOUSE  
C/O ASSESSOR'S OFFICE  
P.O. BOX 1076  
COUNCIL BLUFFS, IA 51502

**RULES OF PROCEDURE**  
ADOPTED BY THE  
POTTAWATTAMIE COUNTY BOARD OF REVIEW  
**AS ADOPTED MAY 1, 2023**

**The Petition -**

1. A Petition shall not be considered unless it is timely filed in writing and meets all requirements of Iowa Code §441.37. If the postmark date is not present on a mailed article, then the date of receipt will be considered the date of mailing. See Electronic Filing of Petitions for rules and procedures for emailed petitions.
2. Petitions must indicate one or more of the grounds specified in Iowa Code §441.37. Only grounds specified in the petition will be considered.
3. Any amendment to the petition must be in writing and filed with the Board of Review at least two weeks prior to the hearing date, or three days after the petition was filed, whichever is earlier. The Board may consider amendments concerning clerical errors at the time of the hearing; the protester is asked to give notice of such errors prior to the hearing.
4. 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.
5. A petitioner/taxpayer may request an oral hearing at the time of filing the petition. Petitions not marked “yes” or “no” for a hearing will be scheduled as a non-oral hearing. Petitions not marked yes or no or marked yes and including a comment “if needed” or ‘if necessary” will be scheduled for oral hearings.
6. A Notice of hearing date and time will be mailed to the petitioner/taxpayer. A link to the schedule of oral and no-oral hearings is published on the Board of Review’s webpage: [http://www.pottco.org/board\\_of\\_review.html](http://www.pottco.org/board_of_review.html).
7. Requests to withdraw a petition must be in writing (email to [boardofreview@pottco.org](mailto:boardofreview@pottco.org)).

**Communication with the Board –**

8. The members of the Board are not allowed to discuss any protests or evidence with anyone outside of the Board’s sessions. A Board member may request more information is required or a clarification from the petitioner/taxpayer through the Board’s clerk or attorney.
9. Outside of the Board’s sessions and hearings, no petitioner/taxpayer shall not direct any communication to a Board member concerning any petitions, any property’s valuation, any

evidence to present at hearing, or any other matter under the Board of Review's jurisdiction.

10. Written communication may be delivered to the Board by email to [boardofreview@pottco.org](mailto:boardofreview@pottco.org); mail to: c/o Pottawattamie County Assessor, P.O. Box 1076, Council Bluffs, IA 51502; or in person at the Assessor's Office, 227 S. 6<sup>th</sup> St., Second Floor, Council Bluff, IA.

#### **Oral Hearings –**

11. All oral hearings shall be by appointment only. Due to the limited time frame of the Board sessions, oral hearings will not be rescheduled except for extreme circumstances.
12. All oral hearings will be done in person at the Pottawattamie County Courthouse. No hearings by phone or other electronic means will be permitted, unless required as a reasonable accommodation under state or federal law.

#### **Presenting Testimony or Evidence -**

13. All testimony shall be under oath as administered by the chairperson of the Board. All petitioners/taxpayers and witnesses 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.
14. The petitioner/taxpayer has the burden of proving the grounds asserted in the petition. Documents and evidence for the Board to consider must be provided at the time the petition is filed.
15. A petitioner/taxpayer who did not request an oral hearing will not be allowed to present further evidence when the Board considers the petition.
16. Evidence of market value or any other data prepared by someone other than the petitioner/taxpayer may be offered; however, the person who prepared the material must be present at the hearing and prepared to testify.
17. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid evidence.
18. 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.
19. 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 found by the Board of Review as being in default and dismissed. Further "contempt" action on the defaulter may be taken by the Board of Review.
20. In all other instances, the Robert's Rules of Order shall guide the Board in conduction business.

#### **Examples of Evidence to Present –**

##### **21. For all appeal grounds:**

- A copy of any appraisals made for any purpose, such as financing, refinancing, sale, purchase, mortgages, estate, or any other type of property settlement.
- A copy of a sales agreement or evidence of a recent sale.
- A list of three to five sales of properties comparable to yours that indicate your property would

not sell for its assessment.

- A copy of any listings, offers to sell or offers to buy.
- Pictures or inspection reports showing deficiencies that might not be observed from an exterior inspection.
- An itemized listing of any or all construction cost, remodeling cost or repair cost which are associated with the property in question.

**22. For claims that the Property should be agricultural instead of residential:**

- State the primary use of the Property.
- A copy of all insurance policies covering the Property for the current and previous two calendar years.
- A copy of your individual and business tax return(s), including any schedule F, filed for the past three tax years. (Please blacken out or otherwise remove social security numbers and birthdates on any documents.)
- Describe all agricultural activity performed on the Property.
- A list of the crop(s) raised on the Property during the current and previous two calendar years.
- The legal description for any other land you farm in Iowa.
- A list of the livestock raised on the Property in the current and previous two calendar years.
- The details of any business plan regarding the agricultural use of the Property.
- Contracts for sales of crops or livestock raised on the Property.
- The USDA farm service number.

**23. For claims that the property is exempt (or partially exempt) from taxation:**

- State the specific section of Iowa Code Chapter 427.1 relied upon for the claimed exemption.
- If relying on 427.1(8):
  - Documents showing the tax exempt status of the Property owner.
  - A description of the primary use of the Property.
  - Any leases or rental agreements regarding the Property.
  - A description of any income-producing activities on the Property.

**After the Board Adjourns -**

24. Notification of the Board's decision will be mailed after the Board has adjourned to the address shown on the protest.

Board of Review members are not permitted to discuss adjustment amounts outside of the Board's sessions.