

RULES OF PROCEDURE OF JACKSON COUNTY BOARD OF REVIEW

Per Iowa Code 441.33 the Board of Review is to adopt its own rules of procedure. These rules are meant to ensure fairness and equal treatment to all Jackson County property owners when protesting their property's assessment to the Board.

1. All protests must be submitted in writing as provided in Sec 441.37 Code of Iowa on official forms approved by the IDR (IDR 56-064a) and must be completed, signed and filed within dates & times prescribed by law.
2. If the deadline falls on a weekend, the following Monday becomes the deadline.
3. Electronic filing will be considered timely if it can be verified that it was received by the Assessor's office before midnight on the final filing date.
4. Mailed petitions must be postmarked with an official United States Postal Service postmark date between April 2nd - April 30th. For protests received by mail after April 30th, non-USPS meter dates of any kind will be considered an invalid postmark.
5. Protests must only be on the five (5) grounds specified in Chapter 441.37 Code of Iowa. Any comparison to the amount of taxes paid on a property in previous years or a comparison of tax bills between other properties will not be considered as valid grounds for a protest.
6. Petitions filed by a person other than the property owner must include a letter of authorization signed by the property owner, unless an oral hearing is requested and the property owner will attend the hearing.
7. Requests for an oral hearing must be indicated on the official petition.
8. Oral hearings will be by appointment only and will be limited to 10 minutes for each property owner unless an extension is deemed necessary by the Board. The hearing will be limited to the discussion of matters concerning the assessment. Under no circumstances will the Board hear the protests of more than one property owner at the same time.
9. Oral hearings will be conducted in person or by phone.

10. For oral hearings, petitioners should submit all evidence at least three (3) days prior to the scheduled hearing. No additional information will be considered after the hearing date unless specifically requested by the Board during the hearing.
11. All value discussions during oral hearings will be deferred until after the hearing, at which time the Board will deliberate in open session.
12. Board of Review members will not discuss adjustment amounts or pending appeals outside of regular meetings.
13. The Board shall consider all evidence presented and may request or subpoena witnesses or additional information, including but not limited to insurance records, appraisals, estimates of value, construction or repair costs, mortgages, depreciation schedules, leases, and related documentation.
14. If appealing a change to agricultural classification, documentation may be submitted to demonstrate that the parcel is primarily used for an agricultural operation with the intent to generate profit.
15. **Burden of Proof.** The petitioner shall bear the burden of proof, not the county or the Board. To satisfy this burden, the petitioner must present competent evidence, whether in writing, through documentation or data, by in-person testimony, or any combination thereof. Upon showing that an adjustment is warranted, the Board may override the Assessor's Office and adjust the assessment.
16. The Board will consider all written and oral arguments, as well as all submitted materials, and will either grant the petition (resulting in a change to the assessment) or deny the petition (resulting in no change to the assessment).
17. A party whose protest is denied may appeal the Board's decision to the Iowa Property Assessment Appeal Board (PAAB) or to the local District Court, or to both, provided the appeal is initially filed with PAAB.
18. Once scheduled, oral hearings may not be rescheduled or modified except in extreme circumstances. The board will generally disfavor such requests but may, at its discretion, consider them on a case-by-case basis. If a request to reschedule is denied, the hearing will proceed as a non-oral hearing.

19. Any Board member who determines that a conflict of interest exists with a protester or property under appeal shall immediately inform the other Board members and recuse themselves from the hearing. Whenever possible, the member should leave the room or, at a minimum, sit apart without participating, to avoid any appearance of influence.
If a Board member believes a 'potential' conflict of interest may exist, the member shall immediately inform the Board. The Board shall then recess to determine whether a conflict exists and decide how to proceed.
20. The Assessor or Deputy Assessor may attend all Board of Review meetings.
21. The Board of Review reserves the right to inspect any property under appeal if it determines that such inspection is necessary prior to rendering a decision on the petition. The Assessor or a designated representative may be requested to perform the inspection.
22. The Board of Review hereby authorizes the Assessor and the County Attorney to act on behalf of the Board in connection with any appeal of the Board's decisions. This authority includes, but is not limited to, retaining counsel, responding to discovery, settling appeals, and supervising related litigation, during or after the close of session.