

RULES AND PROCEDURES

1. All protests must be in writing on official petition forms or in form of a written letter stating the grounds for protest and indicating whether or not an oral hearing is requested. Petitions that do not meet this criteria will be recognized by the board as 'Invalid Petitions' and will be returned to the petitioner as soon as possible with a note that the Board will not be acting on the petition because no grounds were indicated and no oral hearing will be allowed
2. Protests must be only of the five - (5) grounds as specified in Chapter 441.37 of the Iowa Code. *(Amended 5-1-2018)*
3. Protests must be completed, signed, and filed within the legal dates.
4. All oral hearings are denied without a valid petition and/or written request.
5. All facts presented in oral hearings will be presented under "oath," and be recorded on tape recorder.
6. All oral hearings shall be for no more than 10 minutes unless the Board grants an extension.
7. Official notice of all Board decisions will be mailed to each petitioner.
8. Board of Review members are not permitted to discuss adjustment amounts outside a regular Board session.
9. The Assessor, Deputy and/or staff shall be required to hear all oral hearings to confirm values, circumstances, conditions, and statements.
10. All oral hearings shall be by appointment only. Petitioner may appear in person or by designated person. Phone hearings will not be allowed. *(Amended 05/19/2016)*
11. Oral hearing appointments shall be scheduled with the Clerk of the Board or the Assessor's Office. Petitions not marked yes or no for a hearing will be considered as no oral hearing requested. Petitions marked yes with a comment such as "if needed" or "if necessary" will be considered as oral hearing requested. *(Amended 05/01/2014)*
12. Tax exemption claims shall be approved by the Board only on legally exempt properties.
13. The Clerk of the Board will notify claimants of exemptions claims denied by the Board.
14. All forms will be numbered as they are returned and a record kept in the Assessor's Office of whom forms were given to and for what property.
15. The Board of Review reserves the right to subpoena any or all of the following records from the petitioner:
 1. Records reflecting land, building and improvement cost data;
 2. Records reflecting all fixtures and equipment, their dates of acquisition and their cost at date of purchase;

3. Records reflecting current insurance coverage for the real estate and improvements and fixtures thereon;
 4. Mortgages and Security Agreements with respect to the real estate, personal property situated thereon or both;
 5. Financial reports, including income and expense statements and balance sheets, for the stores two most recent full calendar or fiscal years, as the case may be;
 6. The most recently filed IRS Form 1120 and all supporting schedules and forms, including without limitation IRS form 4562 and all supporting depreciation forms and schedules;
 7. Records reflecting sales of real estate similar to the above described real estate;
 8. Leases of the above-described real estate;
 9. Appraisals of the above-described real estate or any personal property situated thereon.
 10. Appraisals and or feasibility studies pertaining to the subject or proposed future facilities in the region.
16. Incomplete or improperly filed petitions will be reviewed by the Board and the Board will notify the petitioner that “no action was taken because the petition was not valid.” Petitions not filed timely will be notified after the Board adjourns. *(Amended 05/01/2014)*
17. Oral hearings will not be rescheduled. *(Amended 05/01/2014)*
18. Individual Board members or Assessor’s Office staff members may be requested to inspect protested properties prior to the hearing and to report to the Board.
19. No value decisions shall be made during the oral hearing. This will enable the Board to study all aspects of the property and the petition in order to arrive at a fair and equitable decision.
20. All records and documentation that will be presented to the Board of Review during an oral hearing needs to be submitted to the Crawford County Assessor’s Office a **minimum of 48 hours prior** to the scheduled hearing time. *(Adopted 05/01/2013)*
21. Electronically (by email) submitted petitions will be accepted. Petitions that are filed electronically must: *(Adopted 05/01/2014, Amended 05/01/2017)*
- Be on the form approved by the Iowa Department of Revenue (56-064A)
 - Be filed before 4:30 p.m. on the deadline date.
 - If the deadline falls on the weekend, the following Monday becomes the deadline.
 - The original signature and the original signed petition form must be received by the Assessor within 5 days of the email. Confirmation of receipt is the responsibility of the petitioner and should be confirmed within 24 hours of documents being submitted.
22. The Board requests that any appraisal for refinancing purposes must be accompanied with a letter from the appraiser, stating that the appraisal valuation is valid for ad valorem purposes. The Board will only consider the appraisal as a guideline in their decision. *(Adopted 05/01/2014)*
23. The burden of proof shall be upon the petitioner to prove that the valuation is excessive, inequitable, or inadequate per Iowa Code 441.21(3). *(Adopted 05/01/2014)*