

GUTHRIE COUNTY BOARD OF REVIEW RULES OF PROCEDURE

1. All petitions must be submitted in writing on a valid form and must be completed, signed and filed within the legal filing dates (April 2nd – April 30) by the individual making the protest, or his duly authorized agent. Petitions can be filed electronically but must be received by the Assessor's office before 4:30 p.m. on the deadline date. The original signed petition form should be mailed to the assessor's office within 5 days.
2. Petitions must be on forms approved by the Iowa Department of Revenue, and provided by the Iowa Department of Revenue or the Guthrie County Assessor's office. Petitions can only be on the five grounds as specified in Chapter 441.35 & 441.37 of the Iowa code and Iowa Administrative Code section 701-71.20.
3. The board may physically inspect the properties on which a petition is filed. Oral hearings may be held at the site if the taxpayer agrees to it. Errors submitted by the Assessor may or may not be physically inspected. The board may direct Assessor's office appraisers or staff to complete on site reviews or inspections as directed by the board.
4. Oral hearings must have a valid petition and a written request for an oral hearing on file. Oral hearings shall be limited to approximately 10 minutes, unless there is a full agreement by the Board of Review to extend. Only one hearing with a petitioner may be held on the same property. If the oral hearing question is not answered on the petition form, the default is no. Oral hearings can be conducted in person, via phone or via Teams meeting video call in the Board of Review meeting room. The oral hearing can also be during an on-site visit, as long as both parties agree to the oral hearing on-site. For oral hearings, there will be no changes to scheduled appointment dates and times, except due to extreme circumstances. The Board clerk or if directed to complete scheduling – Assessor staff members, shall err on the side of disallowing rescheduling, but is authorized to use best personal discretion on a case-by-case basis in extreme circumstances.
5. No value decision shall be made during the oral hearing. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer.
6. In the event of a tie, the tie-breaker decision shall be made by the Chairman of the Board of Review.

7. The Assessor or Deputy may be in attendance at all oral hearings & site inspections to confirm conditions and statements or any other assistance needed by the Board of Review in regards to assessments. Assessor or Deputy is only in attendance for above reasons and in no way represents the Board of Review in any way, shape or form.
8. Comparison of prior assessments or taxes for current or prior years is not an acceptable method of valuation comparison.
9. The Assessor's office is to receive and file all protests for the Board of Review.
10. Board of Review members are not permitted to discuss adjustment amounts, or petitions outside a regular board session or during an on-site visit. Board of Review members are not permitted to assist property owners in completing the petition. Board members may answer questions, but may not complete the form or choose comparables.
11. The Board shall ask for any supporting documents in their decision-making process and shall subpoena any records it believes necessary to carry out its work. Additional information to and including: income statements, income tax returns, depreciation schedules, itemized cost of construction, appraisals, profit and loss statements, Schedule F, photographs and any & all documents that may relate to the valuation and/or classification of the real estate under appeal.
12. 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.
13. The Board shall designate the Assessor as the contact for appealed cases. The Board shall also give the Assessor the ability to settle cases appealed beyond the Board of Review with advice from approved outside counsel.
14. If a petition is untimely filed before the petition period begins, the Board authorizes the Assessor to ask that the petition be refiled during the appropriate time period as stated in rule #1.
15. 441.21(3)(b)(2) – the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable or capricious. In other words, it is the taxpayer's burden to establish the grounds of appeal by a preponderance of the evidence.

16. When no oral hearing is requested on the petition received, the board may act on the decision in the first organization meeting.

Adopted by the Guthrie County Board of Review on May 9th, 2017.

Revised and adopted by the Guthrie County Board of Review on May 1, 2018.

Adopted by the Guthrie County Board of Review on May 1st, 2019.

Revised and adopted by the Guthrie County Board of Review on June 11, 2019.

Revised and adopted by the Guthrie County Board of Review on May 1, 2020.

Revised and adopted by the Guthrie County Board of Review on May 3, 2021.

Revised and adopted by the Guthrie County Board of Review on May 2, 2022.

Revised and adopted by the Guthrie County Board of Review on May 1, 2023.

Revised and adopted by the Guthrie County Board of Review on May 30, 2023.

Revised and adopted by the Guthrie County Board of Review on May 7, 2024.

Chairman: _____