Iowa Department of REVENUE

Duties and Responsibilities

of

Local Boards of Review

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Duties and Responsibilities of Local Boards of Review

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I. Introduction

Iowa Code Chapters: 421; 427; 427A; 427B; 428; 441
Iowa Administrative Code Chapters: 701.71; 701.80

Iowa Assessors are required by law to use the Iowa Real Property Appraisal Manual issued by the Department of Revenue for the valuation of property. To become familiar with appraisal principles, board members are advised to review the narrative portions of this manual as well as review assessment laws. The International Association of Assessing Officers and The Appraisal Institute both publish textbooks as resource materials including Property Appraisal and Assessment Administration as well as The Appraisal of Real Estate.

Board of review members should be familiar with Iowa Code and Iowa Administrative Code chapters noted above. The Iowa Real Property Appraisal Manual is available on the Iowa Department of Revenue website: https://tax.iowa.gov/iowa-real-property-appraisal-manual

II. Powers of the Board of Review

Iowa Code Section: 441.32, 441.33, 441.35
Iowa Administrative Code Rule: 701-71.20(3)-(4)
Boards of review are empowered with these responsibilities by law:

- Act upon any and all protests that meet the statutory criteria filed by taxpayers or taxing districts;
- Review and equalize assessments established by the assessor;
- Subpoena witnesses and administer oaths;
- Add to the assessment rolls for taxation any property which the board believes has been erroneously exempted from taxation. Revocation of a property tax exemption commences with the assessment for the current assessment year, and is not to be applied to prior assessment years, and
- Add to the assessment rolls any property omitted by the assessor.

III. Membership of Boards of Review

Iowa Code Sections: 69.16A ; 441.31; 441.32
Iowa Administrative Code Rule: 701-71.20(1)

County Boards of Review

The conference board is required to consider occupations when appointing members to a board of review. It is mandatory that at least one member of a county board of review be a farmer. Also, as nearly as possible, the membership should include:

- A licensed real estate broker;
- Either a registered architect or a person who is experienced in the construction field, and
- Not more than two members of the same profession or occupation.

In determining eligibility for membership, a retired person is not considered to be employed in the occupation he or she engaged in before retirement, unless he or she remains in reasonable contact with the former occupation, including some participation in matters associated with the occupation.

City Boards of Review

A city council of a city with a population of 75,000 or more, and which is a member of a county conference board, may provide, by ordinance, a city board of review to hear appeals of property assessments by residents of that city. The members of the city board of review shall be appointed by the city council. The city pays the expenses incurred by the city board of review. However, if the city has a population of more than 125,000, the expenses incurred by the city board of review will be paid by the county.

If a city with a population exceeding 125,000 abolishes the city assessor office, the city may provide, by ordinance, for a city board of review or request the county conference board to appoint a 10-member county board of review. The initial 10-member county board will consist of the members of the city board of review and the county board of review who are serving unexpired terms of office. The members of the initial 10-member county board of review may continue to serve their unexpired terms of office and are eligible for reappointment for a six-year term. The 10-member board may be increased up to 14 members if necessary to resolve the protests in a timely manner.

Restrictions

Members of the conference board, or anyone selecting a member of a conference board, cannot serve on a board of review. For example, a member of a school board may not serve on a county board of review since the school board selects one of its members as a representative on the conference board.

Board of review members may not serve on the examining board, or be an employee of the assessor's office. Members of a board of review must be residents of the board's

assessing jurisdiction. However, if a member moves to another assessing jurisdiction after appointment to the board, he or she may continue to serve on the board for the duration of his or her current term.

Gender Balance

All appointive boards, commissions, committees, and councils of the state established by code, if not otherwise provided by law, are to be gender balanced. If the board of review is composed of an odd number of members, no one can be appointed or reappointed if that would cause the number of members of one gender to be more than one-half plus one of the total membership. If the board is composed of an even number of members, not more than one-half of the membership is to be of one gender.

If a political subdivision has made good faith effort to appoint a qualified person to fill a vacancy on a board of review, but has not been successful in making a compliant appointment after a period of three months, it can utilize a fair and unbiased method of selecting the best qualified applicant to fill the vacancy.

Terms

Boards of review may be comprised of either three or five members appointed to six year terms by the conference board. Terms begin January 1st of the year following a member's selection. When a board of review is first initiated and is to have three members, the term of the first member will be two years, the second member's term will be four years, and the third member's term will be six years. Similarly, for initial boards of review having five members, the term of one member will be for one year, one member will be for two years, one member will be for three years, one member will be for four years, and one member will be for six years.

A conference board may decrease the board of review's membership from five to three members by not filling two positions as they become vacant. To increase the membership from three to five members, the conference board needs only to appoint two additional members. When increasing or decreasing the membership, the conference board must ensure the existence of staggered terms for board of review members.

Emergency Members

In addition to increasing the board of review from three to five members, the conference board, or a city council which has appointed a board of review, may increase the membership by an additional two members if it determines that the board of review will be unable to timely resolve the protests with the existing number of members.

These two additional emergency members will be appointed for a term set by the conference board or the city council, but not longer than two years. The conference board or the city council may extend the terms of the emergency members if it makes a similar determination for the initial appointment.

Removal

Members of a board of review may be removed from office by the conference board or city council, but only after a public hearing on specified charges, if such a hearing is requested by the affected member of the board.

IV. Operations

Iowa Code Sections: 441.16; 441. 33; 441.34

Budget

By January 1st of each year, the board of review must submit to the assessor its proposed budget for the forthcoming fiscal year. The budget should contain provisions for members' salaries and such expenses as mileage, postage, and clerical assistance. The assessor combines the proposed budget with that of the examining board and the assessor's office, and submits a consolidated budget to the conference board for final action.

Minutes

Changes to the assessed values or classifications must be recorded in the minutes. Minutes templates are provided in the appendix of this guide.

It is important that a board of review keep accurate minutes of its proceedings. Minutes may be used as part of litigation brought against the board, and may serve as a reference in handling similar situations which might occur in the future.

Opening Meeting

On the first day of its regular session, the board of review should adopt procedural rules, elect a chairperson, and appoint a clerk, or take necessary action to hire a clerk. The assessor or any employee of the assessor's office is not eligible to serve as clerk of a board of review. In adopting rules, the board should consider how oral hearings are to be conducted, time allowed, if field trips are necessary and/or how they will be conducted, questions to ask taxpayers, and any other procedures deemed necessary.

Valuation Increase Notification / Adjourned Meeting

For valuation increases, the board must notify affected taxpayers by mail at the address listed on the assessment roll. An alphabetical list of all persons whose assessments have been increased must also be posted in a conspicuous place in the office or meeting place of the board.

The posted notice must contain a statement that after at least five days, the board will hold an adjourned meeting before taking final action with respect to such increases. An adjourned meeting means a future meeting at a specific designated time. This adjourned meeting does not need to be the final day the board adjourns the session for the year. The specific date of the adjourned meeting must be included in the notice, and must be at least five days after the date of the notice.

Taxpayers affected by the valuation increase have the opportunity to protest the increase made in their assessments. Taxpayers who appeal must be notified of the board's disposition of their appeals, and may appeal the board's decision to the Property Assessment Appeal Board and or to district court.

Notification for Additions of Omitted Property

When addressing an omitted property, the board of review must determine the property's actual value. Taxpayers must be notified of the assessment by regular mail. The notification shall state that the taxpayer may protest the action by filing a written protest with the board of review within ten days of the date of notice.

After at least ten days have passed since notifying the taxpayer, the board of review shall meet to take final action on the matter, including the consideration of any protest filed. A board of review should complete its action in sufficient time to permit the ten day interval between posting the required notice and holding the adjournment meeting prior to the board's statutory adjournment date.

Reports

Iowa Code Sections: 441.33; 441.49(4)

For every board of review session the board must submit a report of its activities to the Director of Revenue. This report includes information regarding the disposition of protests and the review of assessments. It must be completed and submitted within 15 days of the final adjournment of the board.

Special Session

On occasion, it may be necessary for the Director of Revenue to reconvene a board of review in special session for the purpose of carrying out a specific function.

Open Meetings Law Pertaining to Local Boards of Review

Iowa Code Chapter: 21

- Subject to the exceptions described later, all board of review meetings are open to the public. The law permits the public to use cameras or recording devices at any open meeting.

- Meetings must be held at a time and place reasonably accessible and convenient to the public. If this is impossible or impractical, the reasons for doing otherwise must be stated in the minutes.

Public Notice of Meetings

- The board of review must give at least 24 hours notice prior to holding a meeting. The notice must contain the time, date, place, and the tentative agenda for the meeting. A board of review can give one notice for all meetings planned during the month. Any change from the schedule would require giving new notice.

- The notice must be posted in a prominent place at the board of review's principal office or in the building where the meeting will be held. Publishing a notice in a newspaper does not by itself satisfy the requirements of the statute.

- Trips made to inspect properties do not constitute a meeting as long as the board only gathers information and does not make a determination of value. If such trips are for inspection purposes only, no public notice is required.

- If it is necessary to hold a meeting without giving 24 hours notice, the minutes must state why notice was not possible. Holding a meeting without giving 24 hours notice can be done only if it would be impossible or impractical to do so. Even then, as much notice as is possible must be given.

Closed Meetings

Meetings of a board of review can be closed to the public only for the following reasons:

- To review or discuss confidential records; this would include supplemental returns, and income or rental information if its disclosure would offer an advantage to a competitor.

- Strategy discussions with legal counsel on matters in litigation or where litigation is likely if such discussion would disadvantage a board's position in the litigation.

- To consider the professional competency of a person whose appointment or discharge is being discussed if necessary to prevent irreparable injury to the person's reputation and if the person requests a closed session.

To hold a closed session, a board of review must comply with the following provisions of Iowa Code section 21.5:

- Either two-thirds of the board's membership or all members present must approve the closed session. The vote to hold a closed session must be held during an open meeting of the board. The vote of each member must be announced at the open session and entered in the minutes.

- During the closed session, no matters can be discussed other than those directly relating to the specific reason for holding the closed session.

- A board of review must keep detailed minutes of all discussions, the persons present, and actions occurring during the closed session. The minutes must be sealed and are not open for public inspection, except by order of the district court.

- A tape recording must be made of the closed session. As with the minutes, the tape is to be sealed and would not be open to public inspection, except by order of the district court.

- Final action on a matter cannot be taken during a closed session. All final actions must be taken in an open meeting.

Electronic Meetings

- Electronic meetings, such as by telephone, may be held only when a meeting in person is impossible or impractical. If such a meeting is held, the following must be done:

- As near as is reasonably possible, the public must be provided access to the conversation.

- There must be compliance with the public notice requirements.

- Minutes must be kept of the meeting and must contain the reason why a meeting in person was impossible or impractical.

Penalties

Board of review members should also be aware that Iowa Code section 21.6 provides specific penalties for violations of the open meetings law, including the imposition of fines and discharge from the board. Iowa Code section 21.6(4) provides that "…ignorance of the legal requirements of the open meetings law is not a valid defense."

V. Valuation of Property

Iowa Code Section: 441.21
Iowa Administrative Code Sections: 701-71.1; 701-71.3

By law, all property except agricultural land, section 42 property under the special valuation procedure and wind energy conversion property assessed under 427B.26, and structures is to be assessed at its fair and reasonable market value. Market value is defined as the fair and reasonable exchange between a willing buyer and a willing seller in the year in which the property is listed and valued, with neither being under any compulsion to buy or sell, and each being familiar with all the facts relating to the particular property.

Market value can be determined through the analysis of a number of sales of comparable properties. Comparable sales need to be reflective of the subject property and adjustments to the sale prices may be necessary to adequately reflect differences in the properties being considered. Sales that are not arm's length, such as family sales, are likely not indicative of market value. The board may also want to consider the results of any locally conducted assessment sales ratio study.

Agricultural real estate is required to be valued by productivity and net earning capacity as adopted in rule. Productivity valuations exclude buildings primarily used or intended to be used for human habitation, and any non-agricultural structures. The aggregate productivity valuation is determined by Iowa Administrative Code 701-71.3(1) and based on data from National Agricultural Statistics Services and Iowa State University.

The distribution of the productivity value is required using a modern soil survey. Additional requirements are found in IAC 701-71.3 (1) and 2008 Iowa Manual.

Agricultural dwellings and non-agricultural structures, as defined in Iowa Administrative Code 701-71.1, are assessed at fair market value as residential realty structures and improvements used primarily as part of, or in conjunction with, the dwelling. This includes, but is not limited to:

- attached or detached garages;
- tennis courts;
- swimming pools;
- guest cottages, and
- storage sheds for household goods.

For additional information concerning the valuation of property, board members should refer to Iowa Code section 441.21.

Assessment and Equalization Calendar

January 1	Statutory Assessment Date
April 1	Assessors complete assessments and notify taxpayers
April 2 - 25	Taxpayers may appeal informally to the assessor
By April 25	Following informal review, Assessor may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment as agreed by both parties.
April 2 to April 30	Taxpayers appeal assessments to local boards of review.
May 1 - May 31	Local boards of review in session. Session may be extended to July 15 by the Director of Revenue.
June 15	Local boards of review submit reports to Director of Revenue. If session is extended, report is due fifteen days after adjournment date.
July 1	Assessors submit abstracts of assessment to Director of Revenue. If board of review session is extended, abstract is due fifteen days after board adjourns.
August 15	Department issues tentative equalization notices to assessors in odd-numbered years.
August 15 - 25	Assessing jurisdiction may appeal tentative equalization notices to Department in odd-numbered years.
September	Department hears appeals from assessing jurisdictions.
October 1	Department issues final equalization orders to county auditors in odd-numbered years.
October 2 - 12	Assessing jurisdictions may appeal final equalization order to the Director if Revenue, or may request alternative method of applying the equalization orders (odd-numbered years) from the Department.
By October 8	County auditor publishes notices of final equalization order (odd-numbered years), and provides notice by mail to taxpayers where final equalization order resulted in a valuation increase.
October 9 - 31	Taxpayers may protest final equalization order to local boards of review (odd -numbered years).

November 1	Director certifies assessment limitation percentages to county auditors.
October 10 - November 15	Local boards of review reconvene in special session to hear appeals (odd-numbered years).
November 15	Local boards of review submit report of special equalization session to Director of Revenue.

VI. Regular Session

Iowa Code Sections: 441.33; 441.49(4)
Iowa Administrative Code Sections: 701-71.17; 701.71.20(2)

General Considerations

Property assessments by law are conducted every odd year. Assessments may also occur in even years. Valuations are determined as of January 1st in either case. A board of review cannot take into consideration changes in the value of a property which take place after that date. Any change in value occurring after January 1st will be reflected in the assessment the following year.

In reviewing assessments, a board of review must determine if assessments are equitable and at market value. If the board finds that the values of certain properties are above or below market value, the board may raise or lower individual assessments to attain internal equalization.

Following the statutory assessment in odd years, the board has the power to equalize individual assessments as established by the assessor. However, the board cannot adjust the valuation of an entire class of property by adjusting all assessments by a uniform percentage.

In even years, a board of review may revalue all or part of a class of property if they find a change in value has taken place since the last assessment. In the event the board adjusts an entire class of property by a uniform percentage in a non-reassessment year, notice to taxpayers is required and may be provided by a newspaper publication as described in section 441.35 of the Iowa Code.

The board is required to provide written notice to each property owner or aggrieved taxpayer who filed a protest of the board's action. The written notice shall specify the reasons for the action taken by the board of review on the protest. The reasons provided should be specific enough to explain to the taxpayer why the board took such action; however, it is not necessary to explain in detail all factors that were considered in the board's decision.

Appeal of a board of review decision may be taken to the Property Assessment Appeal Board or district court within 20 days after the adjournment of the board of review or May 31st, whichever date is later. Appeals may also be taken to district court within 20 days after the letter of disposition of an appeal made to the Property Assessment Appeal Board.

Informal Appeal

Property owners or aggrieved taxpayers may contact the assessor on or after April 2nd and including April 25th to inquire about the specifics and accuracy of the assessment or to request an informal review of the assessment by the assessor.

The assessor following review may recommend that the property owner or taxpayer file a protest with the board of review, or may enter into a written agreement with the property owner or taxpayer, signed by both parties, authorizing the assessor to correct or modify the assessment according to the agreement of the parties on or before April 25th.

Mandatory Session Dates

The regular session of a board of review is from May 1st through the period of time necessary to act on all protests filed, but not later than May 31st each year. During this session, a board of review acts upon protests from taxpayers and reviews assessments established by the assessor.

Meetings of the board should be held as frequently as is necessary for the timely completion of its work. The board of review may adjourn prior to May 31st, providing they have completed their work on the protests filed. On May 31st of each year, provided an extension has not been granted, the board must return all books and records to the assessor and adjourn.

It is mandatory that the board of review convene on May 1st of each year. However, if that date falls on a Saturday, Sunday, or legal holiday, the board is required to meet on the next day which is not a Saturday, Sunday, or legal holiday.

Extended Session

If a board of review finds that it is not able to complete its work by May 31st, it may request that the Director of Revenue extend its session. The request must be signed by a majority of the membership of the board of review and must contain the reasons the board of review cannot complete its work by May 31st.

A request for an extension of a regular session should be submitted to the Director of Revenue in sufficient time for the Director to issue the extension order before the statutory adjournment date of the board's regular session. The Director may authorize a

board of review to remain in extended session as long as necessary, but in no event can an extension be authorized beyond July 15th of that same year.

During the extended session, a board of review can perform the same functions as during its regular session unless specifically limited by the Director's order authorizing the extended session. However, no additional protests can be filed.

Disaster Area Extension

If the county has been declared a disaster area by the proper federal authorities after March 1st and prior to May 20th, the time for filing protests is extended to June 5th of that year and the time period for the board to remain in session is extended to June 15th so that all valid protests can be received and acted upon.

Filing a Protest

Iowa Code Section: 441.37
Iowa Administrative Code Section: 701-71.20

Property owners or taxpayers may file a protest against their assessment with the board of review based on one of six grounds for appeal. Protests must be filed on or after April 2nd to and including April 30th of the assessment year. If that date falls on a Saturday or Sunday, the protest shall be considered to have been timely filed if submitted or postmarked on or before the following Monday.

Taxpayers may request an oral hearing before the board of review. The request for an oral hearing must be made in writing at the time of filing the petition.

In all cases, there must be a valid protest form (called a petition) filed by the taxpayer. These forms are available on the website for the Iowa Department of Revenue (www.tax.iowa.gov) and the Iowa State Association of Assessors (www.iowa-assessors.org). However, a protest shall not be rejected for the sole reason that the protest was not filed using the prescribed form if the protest otherwise complies with Iowa Code section 441.37(1)(a).

In considering protests, a board of review must examine each petition to determine if it meets the following statutory criteria. Petitions not meeting the statutory criteria may not be considered by the board of review.

- The petition has been timely filed.
- The petition has been signed except in the case of electronic filings if authorized by the board.
- The protest is based upon one of the five grounds permitted by law.
- The petition contains all information required for the ground(s) upon which the

request is based.

Grounds for Appeal

1. **The assessment is not equitable** as compared with assessments of other like property in the taxing district. The legal description and assessments of a representative number of comparable properties, as described by the aggrieved taxpayer may be listed on the protest.

2. **The property is assessed for more than the value authorized by law.** When this ground is relied upon, the protesting party may state the specific amount which the protesting party considers to be the actual value and a fair assessment.

3. **The property is not assessable, is exempt from taxes, or is misclassified.** Protests based upon the ground that the property is not assessable are requests for exemption from property taxation. These requests typically will be based upon exemptions provided in Chapter 427 of the Iowa Code. The following types of exemptions should be reviewed with particular care:

   - *Property of counties, townships, cities, and school districts.* To be exempt from taxation, the property must be owned by the political subdivision, devoted to public use, and not held for profit.

   - *Property of associations of war veterans.* Boards of review should review the statement of objects and uses filed by such an association. To be exempt, the property must be owned by the association, devoted entirely to the use of the association, and not held for pecuniary profit.

   - *Property of religious, charitable, and benevolent associations.* Boards of review should examine the statement of objects and uses filed by such an association. To be exempt, the property need not be owned by the organization, but must be used solely for the purposes of the organization and not held for pecuniary profit.

   The fact that the organization is a non-profit organization does not in itself qualify the organization's property for exemption. A board of review must also determine if the organization is a religious, charitable, or benevolent society, the use of the property, and whether the property is held for profit.

   A board of review must also consider whether only a portion of the property qualifies for an exemption. If part of a building occupied by an exempt organization is rented to a business, the rented portion of the building would be subject to taxation.

4. **There is an error in the assessment** and indicate the alleged error. Errors in the assessment are typically erroneous mathematical computations or errors in listing the property.

   A property owner or aggrieved taxpayer who finds that a clerical or mathematical

error has been made in the assessment of the owner's or taxpayer's property, may file a protest for previous years.

The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged. Upon the determination of the board that a clerical or mathematical error has been made, the board shall take appropriate action to correct the error and notify the county auditor of the change in assessment as a result of that error.

5. **There is fraud or misconduct in the assessment.** If fraud or misconduct is the grounds for appeal the board of review must first determine if there is validity to the taxpayer's allegation. If the board determines there is evidence of fraud in the assessment or there has been misconduct by the assessor, the board of review should take action to correct the assessment and report the matter to the Director of Revenue.

Disposition of Protests

Iowa Code Sections: 441.37(4); 441.37A; 441.38
Iowa Administrative Code Section: 701-71.20

The board is required to provide written notice to each property owner or aggrieved taxpayer who filed a protest of the board's action. The decision shall be mailed no more than three days after the board of review's adjournment. The written notice shall specify the reasons for the action taken by the board of review on the protest. The reasons provided should be specific enough to explain to the taxpayer why the board took such action; however, it is not necessary to explain in detail all factors that were considered in the board's decision.

Appeal of Regular Session Decisions

Appeals may be taken to the Property Assessment Appeal Board or district court within 20 days after the adjournment of the board of review or May 31st, whichever date is later. Appeals may also be taken to district court within 20 days after the letter of disposition of an appeal made to the Property Assessment Appeal Board.

VII. Special Equalization Session

Iowa Code Sections: 441.47; 441.449

General Considerations

In a special equalization session, the board's responsibility is to determine the actual values of those properties under their consideration. Their responsibility is to determine whether the entire assessment is excessive, not whether portions are excessive (*Deere Manufacturing Co. v. Zeiner*, 78 N.W.2d 527 (Iowa 1956)). A board cannot consider the validity or propriety of the equalization order. The board of review acts only on protests for properties with valuations that were increased as a result of the final equalization

order.

Special Session

By law, in every odd-numbered year, local boards of review are to reconvene in a special equalization session if a final equalization order is received that causes value to be increased. The special session is held from October 10th to November 15th to hear taxpayer protests resulting from the application of the final equalization order.

Taxpayers may file protests for a board of review special equalization session from October 9th through October 31st. These forms are available on the website for the Iowa Department of Revenue (www.tax.iowa.gov) and the Iowa State Association of Assessors (www.iowa-assessors.org).

Alternative Method Extended Special Session

If the Department has granted authorization to utilize an alternative method of implementing the final equalization order, the board of review is authorized by law to remain in session until November 30th of the equalization year to finalize timely filed protests. In such instances, protests may be filed up to and including November 4th. Information concerning any approved alternative method may be obtained from the county auditor or county or city assessor.

Meeting Exceptions

If the Department's final equalization order provides for no increase in the value of any class of property, the board of review does not have to reconvene. If no protests are filed by October 31st, the board need not meet.

Sole Ground for Protest

The only ground for protesting to the board of review during a special equalization session is that the application of the final equalization order will result in a value greater than the actual value of the property. No other grounds for protest can be considered.

Valuation Adjustments

The board of review may adjust valuations, but under no circumstance can the adjustment result in a value less than the value that existed prior to Department's equalization order.

Adjournment

If a board of review completes its work prior to November 15th they may adjourn. The special equalization session must conclude by November 15th unless the jurisdiction has been granted an Alternative Method Extended Session by the Department. In this case, the session must conclude by November 30th.

Appeal of Equalization Session Decisions

The property owner or taxpayer has the opportunity to appeal the special equalization session decision of the board of review. Appeals may be taken to the property assessment appeal board within 20 days after the postmark date of the board of review's letter of disposition of the appeal. A property owner or aggrieved taxpayer may bypass the property assessment appeal board and appeal to district court within 20 days after the adjournment of the board of review. Appeals may also be taken to district court within 20 days after the letter of disposition of an appeal made to the Property Assessment Appeal Board.

VIII. Appendix

Minutes Template for Board of Review - Opening Session

Minutes Template for Board of Review - Final Session

(SAMPLE FORM)

MINUTES OF BOARD OF REVIEW

Opening Session

On the ___day of _____, 20___, the _____County/City Board of Review assembled in the office of the _____County/City Assessor at _____, Iowa, for the purpose of organizing the local board of review as provided in Iowa Code section 441.33.

The meeting came to order on this day at _____a.m./p.m. Those members present were _____, _____, _____, _____, and _____. It was moved by _____, seconded by _____, that _____be named chairperson for this session of the board of review. Motion carried.

It was moved by _____, seconded by _____, that _____ be appointed clerk of the board for this session. Motion carried.

It was moved by _____, seconded by _____, that _____ be appointed vice-chairperson for this session. Motion carried.

The board, being duly organized, proceeded to adopt the following rules of procedure:

(list rules of procedure here)

It was moved by _____, seconded by _____, to adopt the rules of procedure as printed above. Motion carried.

(minutes of further proceedings, if any, to be recorded here)

Upon completion of the business for the day, it was moved by _____, seconded by _____, to recess until _____, 20___at _____a.m./p.m. Motion carried.

_____ _____

Clerk Chairperson

(SAMPLE FORM)

MINUTES OF BOARD OF REVIEW

FINAL SESSION

On the ___day of _____, 20___, the meeting of the board of review of _____County/City at _____, Iowa, was called to order by chairperson _____, with the following members present: _____, _____, _____, _____, and _____.

Minutes of the previous meeting(s) were read and approved.

The board thereupon acted upon protests remaining for their consideration, and the board of review of _____County/City, holding its final session at the _____in the city of _____, Iowa, offered the following Resolution,

which was unanimously passed and adopted:

BE IT RESOLVED that all raises of assessments by this board of review appearing upon the lists heretofore posted in the office of this board, not heretofore otherwise acted upon since the dates of said posting, be, and they are, respectively approved and confirmed

and ordered to be noted in both the

records of this board and in the offices of the _____County/City Assessor at _____, Iowa, as the final assessment in each instance, and

BE IT FURTHER RESOLVED that action taken on each and every protest where reductions were made are hereby approved and confirmed, and

BE IT FURTHER RESOLVED that there being no further business to come before this local board of review, all protest to this board not having been heretofore acted upon by this board, if any, are hereby denied, and

BE IT FURTHER RESOLVED that this board of review does finally adjourn.

Signed this ___day of _____, 20___.

_____

_____

_____

_____Members of the _____County/City Board of Review. The meeting of the _____County/City Board of Review at _____, Iowa was adjourned at _____a.m./p.m.

_____

Clerk of Board of Review

Approved by:

_____

Chairperson