



Petition to Local Board of Review
Regular Session

This petition must be filed or mailed to your city or county assessor from April 2 through April 30. It must be postmarked no later than April 30. Contact information for all assessors can be found at the Iowa State Association of Assessors website: www.Iowa-Assessors.org.

For use by Board of Review Only
Petition # \_\_\_\_\_ Class \_\_\_\_\_
Parcel # \_\_\_\_\_

To the Board of Review of the County/City of \_\_\_\_\_, Iowa

The undersigned (print name), \_\_\_\_\_

as owner or aggrieved taxpayer of the following described real estate: \_\_\_\_\_

with the property address: \_\_\_\_\_

and as such, liable for the payment of taxes thereon, do hereby respectfully object to the assessment made against said real estate as of current year January 1, 20\_\_ in the sum of (enter total assessment) \$ \_\_\_\_\_ for the following reasons, and upon the following grounds: (Complete all grounds that apply - see instructions on back.)

1. That said assessment is not equitable as compared with assessments of other like property in the county or city. (Optional: address and assessment of representative number of comparable properties.)

- Assessed at:\$ \_\_\_\_\_
Assessed at:\$ \_\_\_\_\_
Assessed at:\$ \_\_\_\_\_
Assessed at:\$ \_\_\_\_\_
Assessed at:\$ \_\_\_\_\_

2. That said property is assessed for more than the value authorized by law (Section 441.21, Code of Iowa); Optional: Actual Value \$ \_\_\_\_\_;

3. That said property is not assessable, is exempt from taxes or is misclassified. Optional: Reason for exemption, misclassification, or non-assessment: \_\_\_\_\_

4. That there is an error in the assessment. Optional list of errors: \_\_\_\_\_

5. That there is fraud or misconduct in the assessment as follows (required): \_\_\_\_\_

The undersigned respectfully requests that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I hereby state that the facts in this petition are true and correct.

An oral hearing is requested: Yes \_\_\_ No \_\_\_

Mailing Address: \_\_\_\_\_

Signature (Owner or Duly Authorized Agent): \_\_\_\_\_ Date: \_\_\_\_\_

Day Phone: \_\_\_\_\_ Cell: \_\_\_\_\_ eMail: \_\_\_\_\_

FOR BOARD OF REVIEW:

Action Taken: \_\_\_\_\_ Date: \_\_\_\_\_

Appraisals must be submitted in their entirety, a written statement from the appraiser stating that the appraisal is valid for an assessment appeal is recommended, unless the appraisal was done for an assessment appeal.

If an authorized agent signs this petition, an agent authorization letter from the owner is required.

## Protest of Assessment to Local Board of Review

### Iowa Code Section 441.37 Protest of assessment — grounds.

1. *a.* Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. The protest shall be in writing and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:

(1) That said assessment is not equitable as compared with assessments of other like property in the taxing district.

(2) That the property is assessed for more than the value authorized by law.

(3) That the property is not assessable, is exempt from taxes, or is misclassified.

(4) That there is an error in the assessment.

(5) That there is fraud or misconduct in the assessment which shall be specifically stated. For purposes of this section, "misconduct" means the same as defined in section 441.9. If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16. For the purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.

*b.* The burden of proof for all protests filed under this section shall be as stated in section 441.21, subsection 3.

*c.* The property owner or aggrieved taxpayer may combine on one form protests of assessment on parcels separately assessed if the same grounds are relied upon as the basis for protesting each separate assessment. If an oral hearing is requested on more than one of such protests, the person making the combined protests may request that the oral hearings be held consecutively.

2. *a.* 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 against that assessment in the same manner as provided in this section, except that the protest may be filed 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.

*b.* 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 the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

*c.* The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

3. For assessment years beginning on or after January 1, 2014, the board of review may allow property owners or aggrieved taxpayers who are dissatisfied with the owner's or taxpayer's assessment to file a protest against such assessment by electronic means. Electronic filing of assessment protests may be authorized for the protest period that begins April 2, the protest period that begins October 9, or both. Except for the requirement that a protest be signed, all other requirements of this section for an assessment protest to the board of review shall apply to a protest filed electronically. If electronic filing is authorized by the local board of review, the availability of electronic filing shall be clearly indicated on the assessment roll notice provided to the property owner or taxpayer and included in the published equalization order notice and the equalization order notice mailed to the property owner or taxpayer if applicable.

4. After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest. If protests of assessment on multiple parcels separately assessed were combined, the written notice shall state the action taken, and the reasons for the action, for each assessment protested.

**For information regarding appeals to the Property Assessment Appeal Board or district court, please see Iowa Code chapters 441.37A thru 441.39.**

## **Marshall County Board of Review Rules and Procedures**

The Board will allow 10 minutes for an oral hearing requested by said petition. If the parcels petitioned are separate and used/operated as different operating units, the petitioner will be allowed 10 minutes for each.

The hearing will be informal and the Board will allow questions and statements by all parties involved.

The Marshall County Assessor or a representative of the Assessor's Office shall be present during the Board's proceedings.

The Board shall have access to all public records of the Marshall County Assessor's Office.

The Board reserves the right to video and/or audio record any hearing.

The petition to the Board shall be clearly and fully filled in so that the Board will know, understand and corroborate the complaint from the petitioner.

The Board will not act upon any petition that is not properly filed in full or on time.

All petitions must be signed by an owner or have an agent authorization attached.

All appraisals submitted shall be by Iowa certified real estate appraisers per Chapter 543D.2, Code of Iowa and be submitted in their entirety.

All appraisals shall conform to the Uniform Standards of Professional Appraisal Practice (USPAP).

Unless the appraisal was done for an assessment appeal, a written statement from the appraiser stating the appraisal is valid for assessment appeal is recommended.

The Board will notify a petitioner by phone or mail as to the appointment time for their requested oral hearing.

If the appointment is missed by the petitioner, no other appointment will be allowed.

The hearing shall be held at the Marshall County Courthouse.

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.

The petitioner shall supply the Board in writing with all information appropriate to convince the Board of the correctness or requested value of said petition.

The Board will mail "Notice of Action" to all petitioners.

All petitions and evidence shall be destroyed unless required for court purposes.