

**DUTIES
AND
RESPONSIBILITIES
OF
LOCAL BOARDS OF REVIEW**



**IOWA DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
2009**

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Introduction

Boards of review play an important role in the local assessment function. Their activities extend beyond those of the assessor in that boards of review must make the final determination of valuations for property tax purposes. Because of the importance of their responsibilities, it is essential that board of review members make every effort to acquire and maintain knowledge of appraisal principles and Iowa's assessment laws.

To become familiar with appraisal principles, members are advised to review the narrative portions of the "Iowa Real Property Appraisal Manual." Assessors are required by law to use this manual, which is issued by the Department of Revenue, in the valuation of property. Another excellent source of appraisal information is "Property Appraisal and Assessment Administration" published by the International Association of Assessing Officers. Board members should also familiarize themselves with the specific appraisal procedures utilized by the assessor.

Iowa's assessment laws with which board of review members should be familiar are contained in Iowa Code chapters 421, 427, 427A, 427B, 428, and 441. Board members should also study and become familiar with the Department of Revenue rules regarding assessment practices and equalization, which appear in chapters 71, 78, and 80 of the Iowa Administrative Code. Board of review members should take special care to note any legislative changes which affect their duties or the assessment and valuation of property.

Membership of Boards of Review

Board of review members are appointed to six-year terms by the conference board. A board of review may consist of either three or five members. Terms shall begin January 1 of the year following their selection. In boards of review having three members, the term of one member of the first board to be appointed shall be for two years, one member for four years, and one member for six years. In the case of boards of review having five members, the term of one member of the first board to be appointed shall be for one year, one member for two years, one member for three years, one member for four years, and one member 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.

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 as a result of the large number of protests filed or estimated to be filed the board of review will be unable to timely resolve the protests with the existing number of members. These two additional emergency members shall be appointed for a term set by the conference board or the city council, but not for 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 as required for the initial appointment.

A city council of a city having a population of 75,000 or more which is a member of a county conference board may provide, by ordinance, for 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 shall pay 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 shall be

paid by the county. If a city having a population of more than 125,000 abolishes its office of city assessor, 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 of review shall 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. A 10 member board of review may be increased up to a maximum of 14 members if necessary to resolve the protests in a timely manner.

In appointing members to a board of review, the conference board is required to consider the occupations of the members. For example, 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 and either a registered architect or a person who is experienced in the construction field. Not more than two members of a board of review may be of the same profession or occupation. In determining eligibility for membership on a board of review, a retired person shall not be considered to be employed in the occupation he or she pursued prior to retirement, unless that person remains in reasonable contact with his or her former occupation, including some participation in matters associated with that occupation.

Members of the conference board, or any body selecting a member of a conference board cannot serve on a board of a 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 shall not at the same time serve on the examining board, or be an employee of the assessor's office. A member of a board of review shall be a resident of the board's assessing jurisdiction. However, a member who moves to another assessing jurisdiction after appointment to the board of review may continue to serve on the board until his or her current term expires. 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.

Budget

By January 1 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.

Organization

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.

Minutes

It is extremely important that a board of review keep accurate minutes of its proceedings. Detailed minutes not only assist in any litigation which might be brought against the board, but also can prove valuable as a reference in handling similar situations which might occur in the future. For example

purposes only, sample minutes for the opening and closing sessions of the board of review are provided in the appendix of this booklet.

Sessions

There are four types of board of review sessions. They are regular session, extended session, special equalization session, and special session. The regular session of a board of review is from May 1 through the period of time necessary to act on all protests filed, but not later than May 31 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 31, providing they have completed their work on the protests filed. On May 31 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 first 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.

If a board of review finds that it is not able to complete its work by May 31, 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 31. 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 15 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.

By law, in every odd-numbered year, local boards of review are to reconvene in a special equalization session from October 15 to November 15, to hear taxpayer protests resulting from the application of the Director of Revenue's final equalization order. When in this special equalization session, the board of review shall act only upon protests for those properties for which valuations have been increased as a result of the application of the Director's final equalization order. The board of review shall take no action on any assessment unless a timely protest has been filed for such assessment. The board of review shall not take action on a protest of an assessment not increased by the Director's final equalization order. If the Director's final equalization order provides for no increase in the value of any class of property, a board of review does not have to reconvene. Also, if no protests are filed by October 25, the board need not meet.

When in special equalization session, boards of review can accept protests only from October 16 through October 25 (the first ten days following the date the board reconvenes). The only ground for protesting to the board of review during this session is that the application of the final equalization order will result in a value greater than the actual value of the property. For example, boards of review cannot act upon protests based upon classification of property or a property being assessed too high in relation to other properties.

The local board of review may adjust valuations, but under no circumstance shall the adjustment result in a value less than that which existed prior to the application of the Director's equalization order. If a board of review completes its work prior to November 15, it may adjourn. The property owner or

taxpayer does have the opportunity to appeal the decision of the board of review from an equalization session to the property assessment appeal board and/ or to district court.

If the Director of Revenue 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 30 of the equalization year to finalize timely filed protests. In such instances, protests may be filed up to and including November 4. Information concerning any approved alternative method may be obtained from the county auditor or county or city assessor. 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. A board of review reconvened in special session may perform only those functions specified by the Director of Revenue in the reconvention order.

Reports

Each time a board of review is in session, including special sessions and equalization sessions, the board must submit a report of its activities to the Director of Revenue. This report which includes information regarding the disposition of protests and the review of assessments must be completed and submitted within 15 days of the final adjournment of the board. Sample reports for regular and equalization sessions of the board of review may be found in the Appendix of this booklet.

Powers of Boards of Review

Boards of review have broad powers with respect to assessments within their jurisdictions.

- Boards of review must act upon any and all protests filed by taxpayers or taxing districts.
- Boards of review have the responsibility to review and equalize assessments established by the assessor.
- A board of review may add to the assessment rolls any property omitted by the assessor, for the current assessment year only.
- Boards of review have the power to add to the assessment rolls for taxation property which the board believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.
- Boards of review have the power to subpoena witnesses and administer oaths.

If the values of certain properties are increased or decreased, such changes in the assessment must be entered in the minute book. If a valuation is increased, the clerk of the board must notify affected taxpayers by mail at the address listed on the assessment roll. The clerk must also post in a conspicuous place in the office or meeting place of the board an alphabetic list of all persons whose assessments have been increased. 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 contained in the notice and must be at least five days after the date of notice. At this adjourned meeting, affected taxpayers 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 tax assessment appeal board and to the district court.

Assessment of Omitted Property

A local board of review may make an omitted assessment of property during its regular session only if the property was not listed and assessed as of January 1 of the current assessment year. For example, during its regular session, a board of review may make an omitted assessment only on property that was not assessed by the assessor as of January 1. During that session, the board of review could not make an omitted assessment for a prior assessment year.

In assessing property omitted by the assessor, the board of review must first determine the actual value of such properties. 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 five days of the date of notice. After at least five 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. If raising individual assessments or adding omitted property to the rolls, a board of review should complete such action in sufficient time to permit the five day interval between the posting of the notice and the holding of the adjourned meeting to take place prior to the board's statutory adjournment date. If additional time is required, the board should request an extension of its session from the Director of Revenue.

Assessment Protests

Property owners or taxpayers may file a protest against their assessment with the board of review. To be valid, protests must be submitted in writing, signed by the individual making the protest or his or her duly authorized agent, and submitted to the board of review between April 16 and May 5 of the year of assessment. 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. However, if the county has been declared a disaster area by the proper federal authorities after March 1 and prior to May 20, the time for filing protests is extended to June 5 of that year. In the event a county is declared a disaster area, the board of review should request the Director of Revenue to extend its session to June 15 so that all valid protests can be received and acted upon.

Taxpayers may request an oral hearing before the board of review. However, a written request for an oral hearing must be made at the time the protest is filed. Space for this request is provided on the forms prescribed for filing protests. No oral hearing may be held in the absence of such a written request.

All protests to the board of review must be limited to one or more of the following grounds:

1. The assessment is not equitable when compared with those of similar properties in the same assessing district. If this ground is a basis for the protest, the protest must contain the legal descriptions and assessments of the comparable properties.
2. The property is assessed at more than its actual value as defined in Iowa Code section 441.21. If this ground is used, the taxpayer must state both the amount by which he or she feels the property is over-assessed and the amount he or she considers to be the actual value of the property.
3. The property is not assessable and should be exempt from taxation. If using this ground, taxpayers must state the reasons why it is felt the property is not assessable.
4. There is an error in the assessment. The taxpayer must state specifically the alleged error.

5. There is fraud in the assessment which shall be specifically stated.
6. There has been a change in the value of the real estate since it was last reassessed. This is the only ground for protesting an assessment in a non-reassessment year.

In addition to these six grounds which cover the current year's assessment, 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 other grounds, except that the protest may be filed for previous years. In all cases, there must be a valid protest form filed by the taxpayer. 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.

In considering protests, a board of review must examine each petition to determine that:

- The petition has been timely filed.
- The petition has been signed.
- The protest is based upon one of the six grounds permitted by law.
- The petition contains all information required for the ground(s) upon which the request is based.

Petitions not meeting the statutory criteria stated above cannot be considered by the board of review.

Described below are procedures which boards of review should follow in considering valid protests. The procedures are arranged to correspond with each ground upon which a protest may be based.

1. The assessment is not equitable when compared with those of similar properties in the same assessing district. The comparable properties selected by the taxpayer must be located within the same assessing district as the property for which the protest has been filed. In considering a protest based upon this ground, the board of review should examine carefully all information used to determine the assessment of the subject property and the comparable properties and determine that those properties are indeed comparable to the subject property. Visual inspection of all properties is preferred if time permits. Sales data, not only for the comparables submitted by the taxpayer, but also for the neighborhood in which the subject property is located should also be considered by the board of review.
2. The property is assessed at more than its actual value. For this ground of protest, the board should also examine carefully how the assessment was determined. Particular attention should be given to sales data for the subject property and for comparable properties. If the taxpayer appears before the board, he or she should be questioned as to how his or her concept of the property's value was determined.
3. The property is not assessable. In essence, protests made on this ground are requests for exemption from property taxation, and will be based usually upon exemptions provided for in Chapter 427 of the Iowa Code. Three types of exemptions should be reviewed with particular care:
 - a. *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 pecuniary profit. Property leased to a political subdivision is taxable even if used by the subdivision and not held for profit.

- b. *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.
- c. *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 should also consider whether only a portion of the property qualifies for an exemption. For example, 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. An error in the assessment would most probably involve erroneous mathematical computations or errors in listing the property. The improper classification of property would also constitute an error in the assessment. A board of review must determine if such an error exists and how the error might be corrected. Refer to page 8 for correction of clerical or mathematical errors for prior year assessments.
5. There is fraud in the assessment. If this ground is used, the board of review must first determine if there is validity to the taxpayer's allegation. If it is determined there is indeed fraud in the assessment, the board of review should take action to correct the assessment and report the matter to the Director of Revenue.
6. There has been a change in value of the real estate since the last assessment. The board of review must determine that the assessment as of January first of the current year is incorrect because of a change in the value of the property since January first of the previous reassessment year.

Disposition of Protests

After considering all protests and making a determination as to the disposition of each protest, the board of review must give written notice to each property owner or aggrieved taxpayer who filed the protest of the action taken by the board on the protest. The written notice shall also 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. Appeals may be taken to district court within 20 days after the adjournment of the board of review or May 31, 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 (Iowa Code section 441.38).

Internal Equalization

In reviewing assessments, a board of review must determine if assessments are equitable and at actual value. If it finds that the values of certain properties are above or below actual value, a board of review may raise or lower individual assessments to attain internal equalization. A board of review in reassessment years shall have the power to equalize individual assessments as established by the assessor. However, in a reassessment year, a board of review cannot adjust the valuation of an entire class of property by adjusting all assessments by a uniform percentage.

In non-reassessment years, a board of review may also revalue all or part of a class of property if it finds a change in value has taken place since the last assessment. If the valuation of all properties within a class of property are adjusted by a uniform percentage in a non-reassessment year, notice to taxpayers need be provided only by newspaper publication as described in section 441.35 of the Iowa Code. The procedures for holding an adjourned meeting to act on protests arising from such an action are described on page 6 of this booklet.

Valuation of Property

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

The sale price of a particular property may or may not be equal to the market value of that property. For example, a sale price which is two years old would probably not be the same as the property's current market value. Also, sales involving certain circumstances such as family sales are probably not indicative of market value. Although individual sales may not be indicative of market value, market value can be determined through the analysis of a number of sales of comparable properties. In this regard, it is important to ensure that the properties are comparable and that the sale prices are adjusted to reflect differences in the properties being considered. A board of review should also consider the results of any locally conducted assessment/sales ratio study.

Agricultural real estate, excluding agricultural dwellings and any nonagricultural structures, is to be valued by its productivity and net earning capacity. In considering the property's net earning capacity, it is important to remember that it is the property, rather than the operator's managerial abilities, which is being assessed. Agricultural dwellings and nonagricultural structures, including but not limited to garages whether attached or detached, tennis courts, swimming pools, guest cottages, and storage sheds for household goods, are assessed at fair market value as residential realty.

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

General Considerations

- Valuations must be as of January first of the current year. 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 first will be reflected in the assessment the following year.
- A local board of review may correct clerical or mathematical errors for previous assessment years, providing the owner or taxpayer filed a protest and the taxes resulting from said assessment have not been fully paid or otherwise legally discharged. A board may also request the Director of Revenue to correct an obvious error or injustice in the previous year's assessment. If the Director concurs with the board's recommendation, an order correcting the previous year's assessment is issued to the county auditor.
- When in a special equalization session, a board of review cannot be concerned with the validity or propriety of the equalization order. The board can only be concerned with determining the actual values of those properties under consideration.
- The issue is whether the entire assessment is excessive, not whether portions are excessive (Deere Manufacturing Co., 78 NW 2d 527).

Open Meetings Law

Described below are features of Iowa's open meetings law as they pertain to local boards of review. Board members should read and become thoroughly familiar with chapter 21 of the Iowa Code.

A. Public Notice of Meetings

1. A 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.
2. The notice must be posted in a prominent place at the board of review's principle 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.
3. 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.
4. 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.

B. Public Access to Meetings

1. 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.
2. 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.

C. Closed Meetings

1. Meetings of a board of review can be closed to the public only for the following reasons:
 - a. 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.
 - b. To discuss with legal counsel strategy on matters in litigation or where litigation is likely if such discussion would disadvantage a board's position in the litigation.
 - c. 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.
2. To hold a closed session, a board of review must comply with the following provisions of Iowa Code section 21.5:
 - a. 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.
 - b. During the closed session, no matters can be discussed other than those directly relating to the specific reason for holding the closed session.
 - c. 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.

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

D. 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:

1. As near as is reasonably possible, the public must be provided access to the conversation.
2. There must be compliance with the public notice requirements.
3. Minutes must be kept of the meeting and must contain the reason why a meeting in person was impossible or impractical.

E. 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."

APPENDIX

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

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

ASSESSMENT / EQUALIZATION TIMING CYCLE

January 1	Statutory Assessment Date
April 15	Assessors complete assessments and notify taxpayers.
April 16 – May 5	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 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	Director of Revenue issues tentative equalization notices to assessors in odd-numbered years.
August 15 – 25	Assessing jurisdiction may appeal tentative equalization notices to Director of Revenue in odd-numbered years.
August 25 – September 30	Director hears appeals from assessing jurisdictions.
October 1	Director of Revenue issues final equalization orders to county auditors in odd-numbered years.
October 1 - 10	Assessing jurisdiction may appeal final equalization order to State Board of Tax Review, and may request alternative method of applying the equalization orders (odd-numbered Years).
October 1 - 15	County auditor publishes notices of final equalization order (odd-numbered years).
October 16 - 25	Taxpayers may appeal application of final equalization order (odd-numbered years).
November 1	Director certifies assessment limitation percentages to county auditors.
October 15 – 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.

**20__ BOARD OF REVIEW - REGULAR SESSION
REPORT TO THE DIRECTOR OF REVENUE**

City or County

NOTE: This report must be submitted to the Director of Revenue within fifteen (15) days of your adjournment.

1. How many days was your board in session during 20__? _____

2. List below the number of protests filed for each class of property and the number of protests upheld and denied for each class. Consider a protest upheld if even a partial reduction in the assessment was made.

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED
* Agricultural	_____	_____	_____
* Residential Dwelling on Agricultural Realty	_____	_____	_____
Residential "outside incorporated cities"	_____	_____	_____
Residential "within incorporated cities"	_____	_____	_____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
TOTAL			

* If a protest was filed on a farm unit including a protest of the value of a residential dwelling located thereon, consider this as two (2) protests, and report such protests separately under the appropriate classes of agricultural and residential dwelling on agricultural realty. If only one or the other was protested, consider it as a single protest, and enter under the appropriate class.

3. List below the number of assessments raised or lowered by your board acting upon its own initiative. Do not include changes resulting from protests filed as reported in Item 2.

CLASS	NUMBER OF INCREASES	NUMBER OF DECREASES
* Agricultural	_____	_____
* Residential Dwelling on Agricultural Realty	_____	_____
Residential "outside incorporated cities"	_____	_____
Residential "within incorporated cities"	_____	_____
Commercial	_____	_____
Industrial	_____	_____
TOTAL		

4. List below the total amount of assessed valuation by which the assessor's original 20__ valuations were increased **or** decreased for each class of property. Please indicate a (+) or (-) valuation.

CLASS	NET INCREASE OR DECREASE
* Agricultural	\$ _____
* Residential Dwelling on Agricultural Realty	_____
Residential "outside incorporated cities"	_____
Residential "within incorporated cities"	_____
Commercial	_____
Industrial	_____
TOTAL	\$ _____

- * If an assessment was raised or lowered for a farm unit including the value of a residential dwelling located thereon, consider this as two (2) actions, and report such changes separately under agricultural and residential dwellings on agricultural realty classes. If a change was made to only one or the other, report the change only in the appropriate class.

5. List below the names, occupations, dates of latest appointment or reappointment to the board, and length of service on the board for each member of your board of review.

NAME	OCCUPATION	YEAR OF LATEST (RE) APPOINTMENT	LENGTH OF SERVICE (YRS)
_____ Chairman	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Date _____

The report must be signed by each member of the Board of Review in the spaces provided below. If this report is filed electronically, the original signatures must be on file in the Assessor's office. The sending of this document electronically affirms that all members have signed the Board of Review Report. In the event a member disagrees with parts or all of this report or would like to elaborate upon statements made in this report, such comments should be made on a separate page and attached to this report.

**20__ BOARD OF REVIEW - SPECIAL EQUALIZATION SESSION
REPORT TO THE DIRECTOR OF REVENUE**

City or County

NOTE: This report must be submitted to the Director of Revenue within fifteen (15) days of your adjournment.

1. How many days was your board in special session to hear 20__ equalization protests? _____
2. List below the number of equalization protests filed for each class of property and the number of protests upheld and denied for each class. Consider a protest upheld if even a partial reduction in the assessment was made.

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED
* Agricultural	_____	_____	_____
* Residential Dwelling on Agricultural Realty	_____	_____	_____
Residential "outside incorporated cities"	_____	_____	_____
Residential "within incorporated cities"	_____	_____	_____
Commercial	_____	_____	_____
TOTAL	_____	_____	_____

* If a protest was filed on a farm unit including a protest of the value of a residential dwelling located thereon, consider this as two (2) protests, and report such protests separately under the appropriate classes of agricultural and residential dwelling on agricultural realty. If only one or the other was protested, consider it as a single protest, and enter under the appropriate class.

3. List below the total amount of assessed valuation by which the assessor's original 20__ valuations were decreased for each class of property.

CLASS	TOTAL DECREASE
* Agricultural	\$ _____
* Residential Dwelling on Agricultural Realty	_____
Residential "outside incorporated cities"	_____
Residential "within incorporated cities"	_____
Commercial	_____
TOTAL	\$ _____

* If an assessment was raised or lowered for a farm unit including the value of a residential dwelling located thereon, consider this as two (2) actions, and report such changes separately under agricultural and residential dwellings on agricultural realty classes. If a change was made to only one or the other, report the change only in the appropriate class.

The report must be signed by each member of the Board of Review in the spaces provided below. If this report is filed electronically, the original signatures must be on file in the Assessor's office. The sending of this document electronically affirms that all members have signed the Board of Review Report. In the event a member disagrees with parts or all of this report or would like to elaborate upon statements made in this report, such comments should be made on a separate page and attached to this report.

_____	_____
_____	_____
_____	_____

Date