

CARROLL COUNTY BOARD OF REVIEW  
Courthouse  
Carroll, IA 51401

RULES OF PROCEDURE

1. All protest petitions to the Board must be in writing as provided in Iowa Code §441.37 on forms approved by the Iowa Department of Revenue ("Department"). The Carroll County Assessor's office ("Assessor") shall provide property owners or their agents with said forms, either in person or upon written request. No supply of forms shall be given to any group or organization for redistribution to their members.
2. All protest petitions must be filed between April 2 and April 30, inclusive. If April 30 falls on the weekend or a holiday, then the protest petition shall be accepted the following business day. The Board shall not act upon any protest petition that is untimely filed. Petitioners who have not filed timely protest petitions shall be notified after the Board adjourns.
3. All protest petitions must be clearly and fully filled in so that the Board shall know, understand and corroborate the petitioner's grounds of protest. Protest petitions must be based on one or more of the grounds set forth in Iowa Code §441.37. The Board shall not act upon any protest petition that does not identify the grounds of protest.
4. A separate protest petition must be filed for each separate property description.
5. The Board shall accept emailed, post office mailed or hand-delivered protest petitions.
6. All protest petitions must be signed by an owner or authorized agent with the agent authorization attached.
7. Protest petitions not marked "yes" or "no" for an oral hearing shall be considered as no oral hearing requested. Protest petitions marked "yes" with a comment such as "if needed" or "if necessary" shall be considered as oral hearing requested.
8. The Assessor shall schedule all oral hearings and send written notice of all hearings to the petitioners.
9. All oral hearings must be in person unless a request for telephonic hearing is made at the time of filing the protest petition. The Board has discretion on whether to allow or disallow a telephonic hearing, and said discretion shall be exercised on a case by case basis.
10. All oral hearings are limited to ten (10) minutes in duration unless the Board grants an extension of time.
11. The Chairperson of the Board shall conduct the hearing and shall require each person addressing the Board to give an oath such as: "Do you swear or affirm that the testimony you are about to give shall be the truth, the whole truth and nothing but the truth?"

12. If a petitioner or authorized agent fails to appear at the time set for the oral hearing, then the Board may proceed to act on the protest petition in the same manner as the non-oral hearing unless, in the opinion of the Board, a just reason exists for the failure to appear. In that event, the Board may reschedule the hearing.
13. The Board reserves the right to video and/or audio record any hearing.
14. The Assessor and/or a member of the Assessor's staff shall attend all oral hearings to confirm values, circumstances, conditions and statements.
15. At the Board's discretion, the County Attorney or other attorney for the Board may be asked to attend a hearing and offer advice.
16. Petitioners must furnish documentation to support protest petitions. The Board only acts on protests of valuations – not taxes. The burden of proof shall be upon the petitioner to prove one of the grounds of protest set forth in Iowa Code §441.37.
17. All appraisals submitted must be by Iowa certified real estate appraisers per Iowa Code Chapter 543D.2 and must conform to Uniform Standards Professional Appraisal Practice (USPAP).
18. The Board is a quasi-judicial body with the authority to subpoena witnesses and documents.
19. All protest petitions on income producing properties must be accompanied by: (a) an income statement covering the last three full years of operation; (b) copies of current lease agreements; (c) tax returns for the last three years. For purposes of this rule, income producing properties include only multiple family units that have any portion leased, and any commercial or industrial properties that are not owner-occupied and used. Note: this information must be attached to the protest petition when filed.
20. Discussion with a member of the Board concerning a petitioner's valuation is only permitted when the Board is in session.
21. Petitioners shall not be given a decision at the oral hearing. All decisions of the Board shall be given by written notice to the petitioner after the hearing and/or field inspection.
22. The Board reserves the right to adopt further rules and procedures as deemed necessary to the performance of the Board's duties under Iowa Code Chapter 441.
23. Should any of the above rules and procedures come in conflict with the Iowa Code, or with the duties and responsibilities outlined by the Department, the Iowa Code and the Department provisions shall control.