

**BOARD OF REVIEW
MUSCATINE COUNTY, IOWA**

**RULES OF PROCEDURE
ADOPTED BY THE MUSCATINE COUNTY BOARD OF REVIEW**

Protests of assessments are to be filed within the dates prescribed by law as stated on the Assessment Roll.

The protests are to be presented in writing on the forms prescribed for the filing the protest which are available at the Assessor's Office and online at

<http://www.co.muscatine.ia.us/138/Protest-of-Assessment>

A protest shall be filed in the Office of the Assessor, and may be delivered in person, submitted by mail or filed electronically. A protest delivered electronically must be sent no later than 11:59:59 pm on April 30th to be considered timely filed by the Board of Review. If a postmark date is not present on the mailed article, then the date of receipt of protest will be considered the date of mailing.

Protests must be confined to one or more of the grounds specified in Chapter 441.37, Code of Iowa, as shown on the official protest form. Any comparison of the amount of taxes paid on a property in previous years, or a comparison with the tax bills between other properties will not be considered as valid grounds for a protest.

441.37A(d) Notice to Taxing Districts. In all cases where a change in assessed valuation of one hundred thousand dollars or more is petitioned for, the local board of review shall mail a copy of the written notice of appeal and petition to all affected taxing districts as shown on the last available tax list.

A request for an oral hearing will be granted if the request is included as part of the written protest. The property owner will be notified of the time to appear before the Board of Review.

Oral hearings will be limited to ten minutes for each property owner, unless an extension is deemed necessary by the Board. The hearing will be limited to discussion of matters pertaining to the assessment, and under no circumstances will the Board hear the protests of more than one property owner at the same time.

The Board will consider the evidence presented and may gather or request additional information when necessary. The property owner will be notified by the Board of its decision and the reason for the decision.

The Assessor and/or Deputy shall be required to attend all oral hearings to confirm information pertaining to assessments.

The protesting taxpayer may present his own evidence or may be represented by legal counsel. If evidence prepared by a third party is offered, the person that prepared the material may be required to be present at the hearing to answer any questions the Board may have concerning the material submitted.

In all other instances, rules of Civil Procedure shall prevail in conducting the duties of the Board of Review.

In the case where the decision of the Board of Review is appealed to the Property Assessment Appeal Board, District Court, the Court of Appeals or the Supreme Court, the assessor is hereby authorized to act on behalf of the Board of Review.

May 1, 2020

Amendment for the 2020 appeal year due to COVID 19 pandemic all request for an oral hearing Will be handled with teleconference call and any new evidence or exhibits will be handled electronically or by mail.

May 3, 2021

The Board reviewed and adopted to continue the use of the preceding Rules of Procedure and to continue the use COVID 19 protocols established in 2020 while utilizing drive by inspections.

May 2, 2022

The Board amended the “Rules of Procedure” for 2022 to allow and perform on-site inspections.

May 1, 2023

The Board amended the “Rules of Procedure” for 2023 to allow afternoon sessions to be open to the public.

May 1, 2024

The Board reviewed and adopted to continue the use of the preceding Rules of Procedure.