

Ames Board of Review Rules and Procedures

WHAT IS THE BOARD OF REVIEW?

The Board of Review is an independent group consisting of three to five members. The City of Ames Board of Review is a five (5)-member board appointed by the Ames Conference Board composed of individuals from the city who are familiar with the local real estate market such as realtors or brokers; those in the field of construction or architects; or those that have an agricultural background. The Board operates independently of the Assessor's Office and has the power to confirm, adjust upward, or adjust downward, any assessment in its jurisdiction. The Board of Review is concerned only with the accuracy of the assessments.

The Board of Review will utilize all information in their possession whether it is from the person who filed the appeal or the assessor's office. It is the responsibility of the taxpayer to bring forth to the Board of Review all information that would convince the Board of Review that the assessment is not accurate or is not equitable.

Rules and Procedures for the Ames Board of Review

Amended May 31, 2023

Amended April 26, 2020

Amended May 10, 2018

1. Purpose.

The purpose of these rules is to implement portions of Chapters 428 and 441, Code of Iowa, and 701 Iowa Administrative Code Chapter 102 with respect to the City of Ames board of review. These rules shall be in effect from the date of their adoption.

2. Powers of the Board of Review

2(1) Powers. Sections 428.4 and 441.35, Code of Iowa, grant the following powers to the board of review:

- a.** To equalize assessments by raising or lowering the individual assessments of real property, including new buildings, made by the assessor. In a non-reassessment year, the board of review may adjust the valuation of an entire class of property by adjusting all assessments by a uniform percentage.
- b.** To add to the assessment rolls and assess for taxation any taxable property which has been omitted by the assessor.
- c.** 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.
- d.** To review and approve the valuations of any buildings erected, improvements made, or buildings or improvements removed in a year after the assessment of the class of real estate to which they belong as they have been valued, listed, and assessed by the assessor.

2(2) Evidence. The board of review may subpoena witnesses or evidence and administer oaths.

3. Sessions of the Board of Review

3(1) Dates. The board of review shall be in session on May 1 and adjourn no later than May 31 of each year. If May 1 falls on a Saturday or Sunday, the board shall be in session on the following Monday. If Story

County has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20, the board of review may remain in session until June 15. If the board has not completed its work prior to the regular or extended adjournment date, the board may apply to the director of revenue for authority to remain in session for a period necessary to complete its work. The board of review may meet prior to May 1 for the purpose of education. The board shall be in session such hours each day and shall devote such time as may be necessary to discharge its duties and to accomplish substantial justice.

3(2) Organization. Before the board hears protests or takes action on assessments the board shall:

- a. Adopt or amend rules specifying the procedures for filing protests and for the board's consideration of and action on such protests or other actions.
- b. Elect a chairperson, a vice-chairperson, and a clerk.

3(3) At the beginning of each regular session or equalization session, any persons from the assessor's office who will appear before the board of review shall be sworn in.

4. Protests to the Board of Review

4(1) Filing dates. 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 in care of the Ames city assessor's office on or after April 2, to and including 5:00 p.m. on April 30 of the year of the assessment. If Story County has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20, the time for filing a protest shall be extended to 5:00 p.m. June 5. If April 30, or June 5 in a disaster year, falls on a Saturday or Sunday, protests filed by 5:00 p.m. the following Monday shall be considered to have been timely filed. Protests postmarked by the U.S. Postal Service by April 30, or June 5 in a disaster year, or the following Monday if April 30 or June 5 falls on a Saturday or Sunday shall also be considered to have been timely filed.

Protests may be filed electronically. Petitions filed by email or facsimile shall be considered timely filed if the verifiable time stamp received is on or after 12:00 am April 2nd and no later than midnight on April 30th (or June 5th when declared a disaster county by the Director of the Iowa Department of Revenue). Petitions filed outside the filing period will be considered untimely filed and will not be acted upon. **It is the petitioner's responsibility to assure timely delivery.**

4(2) Form of protest. All protests must be in writing on the form prescribed by the department of revenue and signed by the property owner or the owner's authorized agent. The board prefers that protests be filed on the form supplied by the Ames city assessor. If a property owner is to be represented by an authorized agent, the property owner must have filed a letter of authorization with the board of review in care of the assessor's office.

All petitions to the Ames Board of Review and any documentation, evidence, or supplemental information in support of the protest must be submitted timely to the Ames City Assessor's office. The Assessor's office shall provide a copy of each petition with any and all documentation, evidence or supplemental information submitted with the petition along with a complete copy of each affected property record card to each member of the Board of Review prior to the Board acting on said petition. **No written evidence may be submitted at the time of the hearing or after the filing deadline. All written documentation or supplemental information must be submitted with the timely filed petition to be considered by the Ames Board of Review.**

A protest must include the ground or grounds under which it is being filed and must include factual evidence in support of the protest. A written request for an oral hearing must be made at the time of filing the protest and may be made by checking the appropriate box on the form. The board shall notify the protester of the time and place for the hearing. Notification shall include a copy of these rules. The protester may combine on one form assessment protests on parcels separately assessed under the same map

identification number 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 the protests, the person making the combined protests may request that the oral hearings be held consecutively.

If a property owner submits documentation with a protest and wishes to have the original copy returned, the documents should be labeled accordingly and will be returned within ten days following the board's adjournment. Copies of all submitted documentation may be retained in the board's and the assessor's files. If a property owner believes that certain documents should remain confidential to the board and the assessor, the documents should be labeled accordingly. Final determination relating to confidentiality will be made in accordance with Chapter 22, Code of Iowa.

4(3) *Grounds for protest.* Property owners may protest to the board of review on one or more of the grounds specified in Iowa Code section 441.37. The burden of proof is on any complainant attacking the valuation as excessive, inadequate, inequitable, or capricious; however, in protest proceedings when the complainant offers competent evidence that the market value of the property is different from the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold the valuation to be assessed. The grounds for protest and procedures for considering protests are as follows:

- a.** The assessment is not equitable when compared with those of similar properties in the same assessing district. In considering a protest based upon this ground, the board of review will carefully examine 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. It is the responsibility of the property owner to establish that the other properties submitted are comparable to the subject property and that inequality exists in the assessments.
- b.** The property is assessed at more than its actual value as defined in Iowa Code section 441.21.
- c.** The property is not assessable, is exempt from taxation, or is misclassified.
- d.** There is an error in the assessment. Such an error might be a factual error in the property listing, a mathematical error, or improper classification of the property. The board of review shall then determine if an error exists and how the error might be corrected.
- e.** There is fraud or misconduct in the assessment. If this ground of protest is used, the property owner's protest must state the specific fraud alleged, and the board of review will first determine if there is validity to the property owner's allegation. If it is determined there is fraud in the assessment, the board of review shall take action to correct the assessment and report the matter to the director of revenue.

4(4) *Information required.* All protest petitions must include the following information:

a. For all properties:

- (1)** A list of all repairs or improvements totaling over \$500 or more which have been made to the property in the past 3 years, whether paid by the owner of the property or by a tenant. Examples include additions, renovations, roofs, furnaces, siding, ceiling replacement, wiring, plumbing, etc.
- (2)** Construction costs shall be provided for new or nearly new construction including all direct and indirect costs, change orders, and additions.
- (3)** Documentation of all recent sales or purchases of the appealed property and comparable properties that the property owner/lessee relies on, offers to sell (including listings), offers to buy, or actual transactions involving the property at any time in the past 3 years.

(4) A complete copy of any appraisal made for any purpose, such as financing, refinancing, sale, purchase, estate or other type of property settlement, etc. in the past 3 years.

(5) All information available to the appellant that would assist the board of review to determine market value. Examples would be information about environmental hazards and conditions, engineer's reports, etc.

b. For all rented or partly rented residential property and commercial or industrial properties, other than those owned and used by the owner of the business, in addition to all items previously required under paragraph 4(4)a:

(1) Operating statements for the past 3 years and a list of all leases currently in effect and all the lease terms. Copies of the actual leases may be submitted in lieu of a list.

(2) Motels and hotels must provide a schedule of room rents and rates for other services in addition to any leases in effect.

(3) Apartments and rooming houses may provide a rent roll and a sample lease indicating utilities and services provided in the rents in lieu of the actual lease copies.

c. The board shall make available to the city assessor copies of all information submitted with a protest and all information, together with copies of responses from the city assessor may be made available to the board prior to the hearing at which the protest is considered. Such information shall be available to the protester and the public in the city assessor's office from the time it is made available to the board.

4(5) Meetings. All meetings of the board of review shall be preceded by notice and conducted according to the requirements of Chapter 21, Code of Iowa. A quorum shall consist of three members and meetings shall be conducted according to Robert's Rules of Order as modified herein. Protests shall be scheduled as the workload permits and protestants shall be notified of the time and place of the meeting at which the protest will be considered. Requests to reschedule a hearing must be made in writing and received by the board at least 48 hours before the scheduled time. The following procedures shall be followed in the consideration of each protest:

a. Each agenda item will be considered by the board in the order published in the notice unless the board moves by vote to table the item or rearrange the schedule. If the protestant or the authorized agent fails to appear for an oral hearing, the board of review shall proceed to act on the protest in the same manner as a 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 elect to re-schedule the hearing. The Board of Review, at their discretion, may conduct oral hearings by telephone, conference call, video call or other electronic means if the need arises or when a face-to-face meeting is impractical.

b. In cases where an oral hearing has been requested, protesters and witnesses shall be sworn in and notified that the proceedings may be audio or video recorded. The property owner will then be allowed time to present an analysis of the facts submitted in the case and the reasoning behind the protest. Ten minutes will be allowed for this presentation, although the board may question the presenter at any time and may allow additional time as needed.

c. The assessor may be allowed time to present a response to the protest and the board may question the assessor at any time during the presentation. Ten minutes will be allowed for this presentation although additional time may be allowed as needed.

d. Additional time may be allowed to each side for rebuttal.

e. If possible, the board will decide each case by the end of its hearing. If there is insufficient time or

the board has requested additional information, the board may, on its own motion, continue a hearing to a later date.

f. Each meeting of the board shall be recorded electronically, and minutes shall be prepared as the official record of the meeting. The Board of Review Clerk shall take minutes of all meetings. The assessor's staff may assist the Clerk of the Board of Review in scheduling appointments, setting up inspections, posting, typing, and mailing of documents and notices.

4(6) *Disposition of protests.*

a. Notice of decision. Upon final adjournment of the session, the board of review shall give the protestant written notice of its decision. The notice shall contain the following information:

(1) The valuation and classification of the property as determined by the board of review.

(2) If the protest was filed under paragraph 4(3)c and relates to tax exemption, the notice shall state whether an exemption is allowed and the value at which the property would be assessed in the absence of the exemption.

(3) That the board of review's decision may be appealed to the property assessment appeal board or to the district court.

b. Protests relating to errors. In a protest filed under paragraph 4(3)d, if the board determines that an error exists, the board may correct such errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged and shall notify the county auditor of the change in the assessment.

c. Additional notice. At the conclusion of any action adding property to the assessment rolls or increasing the assessment of a property, the clerk shall notify the property owner by mail and post in the city assessor's office and enter upon the board's records a list of such additions or increases. The board shall hold an adjourned meeting, at least five days after the posting of said notices, before final action is taken on such additions or increases. The posted notices and the board's records shall state the time and place for the adjourned meeting.

5. Appeals.

The chairperson of the board of review shall act on behalf of the board during or after the close of the board's session with regard to any appeal from a decision of the board, including, but not limited to, the retaining of counsel, the responding to discovery, the settling of said appeals, and the supervision of such litigation. The chairman of the board may also designate the Ames City Assessor or other persons to represent them in these same matters when the board is not in session.

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