

Johnson County Board of Review **— 2025 Rules and Procedures —**

The following rules and procedures are intended to provide a fair hearing for all appellants and to ensure that the Board is fully informed of the physical and financial aspects of the properties being appealed:

- A petitioner may submit a petition either by mail or electronically. It is the responsibility of the petitioner to ensure timely delivery.
- When mailing a petition and there is no US Postal Service postmark on the envelope, it will be considered invalid unless received on or before the deadline.
- Each person speaking or presenting information on the behalf of the petitioner will be identified and sworn in or affirmed for the record.
- The Board of Review may choose to hold hearings via Zoom if it becomes impossible or impractical to hold meetings entirely in person. At least one board member will be physically present at the meeting place. All meetings will be posted and available to the public.
- Each agenda item (including oral hearings) will be considered by the Board in the order published unless a motion and vote are taken to table an item or rearrange the agenda. Appellants on the agenda for an oral hearing will be sent a copy of the agenda as a notice of the hearing. It is their responsibility to be present when the item is taken up.
- These rules will remain in effect for the ensuing years unless they are modified by the next session of the Board of Review.
- Time will be allowed an owner or an authorized representative who is present for a scheduled oral hearing to speak or make a presentation. Time allotments will be ten minutes maximum for a single protest. Hearings involving multiple properties may be given an extended period at the Board's discretion.
- The assessor's office staff will be given an opportunity to respond to the taxpayer's presentation and/or make a presentation in defense of the value, if requested by the Board of Review, not to exceed ten minutes for a single property.
- A representative of the County Attorney's office may be requested to attend a session and offer advice, at the Board's discretion.
- All members of the public are welcome to attend and speak at Board of Review meetings but must maintain a level of civility and if acting unruly can be asked to leave.
- If a Board of Review member has a conflict of interest with a petition being presented, they should make that known prior to any discussion about the facts of that property and abstain from any discussion or vote on that petition.
- Decisions on the cases will be made at the end of the session if possible. If more discussion is needed or additional information is required, final action may be tabled to a later date or time.
- Upon receipt of a petition, all appellants will receive a copy of these rules.
- The assessor's staff and Board of Review clerk will schedule the hearings as directed by the Board of Review. Changes to the schedule will not be made after publication of the agenda without Board action. Postponement of a hearing shall be requested in writing prior to the scheduled hearing date and will require Board action to reschedule. Such requests will be considered but are typically not granted without good cause or due to an emergency.
- The Board of Review is a quasi-judicial body with the authority to subpoena witnesses and documents.

The chair-person of the Board of Review has the power to act on behalf of the Board of Review during or after the close of the Board of Review's session with regard to any appeal from the Board of Review's decision, including, but not limited, the retaining to counsel, the responding to discovery, the settling of said appeals, and the supervision of such litigation.

In all other instances, the Roberts Rules of Order shall guide the board in conducting business.

The Board of Review requires information submitted after May 6th not considered unless the taxpayer shows good cause beyond the taxpayer's control.

The Board requires that relevant information regarding the value of the appealed property be provided to the Board, in care of the County Assessor's Office no later than May 6th. Procedural rules adopted by the Board of Review for evidence to be considered at the hearing of a taxpayer's appeal:

For all properties:

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.

Construction costs shall be provided for new or nearly new construction including all direct and indirect costs, change orders and additions.

Documentation of all recent sales or purchases of the appealed property and comparable properties that the taxpayer relies on, offers to sell (including listings), offers to buy, or actual transactions involving the property at any time in the past 3 years.

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.

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.

For all rented or partly rented residential property and all properties classified as commercial or industrial:

All items previously required "for all properties".

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.

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

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.

In addition to the above rules, the Board of Review is governed by the applicable sections of the Iowa Code, including 441.21, 441.35, 441.37 and 441.3

Note 1: Copies of any documentation brought to the Board of Review hearing will need to be in duplicate as one copy will be retained by the Board for their records.

Note 2: The above rules DO NOT require the appellant or the assessor's staff to disclose their reasoning or analysis of facts prior to a hearing. The rules DO require full disclosure of information and circumstances that may impact the property's value and/or productivity.

Note 3: Upon final adjournment of the Board, a notice of the Board's action on each petition will be mailed. Please indicate the preferred mailing address on the appeal form. Also include a telephone number if one is available.