

MARION COUNTY BOARD OF REVIEW

KNOXVILLE, IOWA 50138

Phone: 641-828-2215

Rules of procedure adopted - Marion County Board of Review

1. Protests shall not be considered unless filed in writing during the time prescribed by law the time for filing a protest is from **April 16th thru May 5th**. Completed protests are to be filed at the Assessor's Office by 4:30 P.M. May 5th or they may be mailed to the Assessor's Office, but must have a May 5, 2009 postmark by the U.S. Postal Service.
2. Incomplete protest petitions shall be reviewed, but will be denied if not properly filed and/or the taxpayer fails to go forward with burden of proof. **TOTAL PROPERTY VALUE** is what is being considered, not a single component, such as just the land or just one building.
3. Taxpayers filing a protest may request an oral hearing before the Board. **However, a written request for an oral hearing must be requested in the place provided for on the protest form.** No oral hearing may be held in the absence of such a written request. The Assessor's Office shall schedule the oral hearings. Please enter phone number where you can be reached.
Note: The property owner or aggrieved taxpayer may combine on one form protests of assessment on parcels separately assessed 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 such protests, the person making the combined protests may request that the oral hearings be held consecutively.
4. **Applicable this year.** Please note the following rule of procedure number 5. If your value is the same as 2008 the only protest reason that can be used is number 6. The board can not consider the protest unless reason 6 is used.
5. **Applicable this year.** Note: Reason six is the only ground for protesting an assessment in a non-reassessment year unless the assessor has changed the value from the previous year's assessment. 2008 and all even numbered years are non-reassessment years. 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. If the taxpayer fails to file the protest under the proper grounds in a non-reassessment year when the Assessor has not changed the value since the property was last listed and valued, the petition has the effect of not being timely filed.
6. Except for Agricultural Land, the assessments should be close to market value or what the property should bring on the market as compared to the recent sales of comparable properties. Comparison of TAXES, or PROTEST OF TAXES for the current or prior years on the property being protested or any other properties ARE

NOT ACCEPTABLE OR VALID. The Board of Review is concerned ONLY with THE VALUATION PROCESS. If the assessed value is fair and equitable, and you are still concerned with the amount of taxes owed, you need to consult the levying bodies. (County Supervisors, City Councils, School Boards, etc.) Each of these groups hold public hearings before the levy is set.

6. If the property protested has an income stream, bring an income and expense statement for that property. The Board may request other information before making a decision
7. If any party protesting an assessment, their agent or attorney, fails to produce and furnish all the records and information requested by the Board of Review, then said protest shall be in default and considered as not even being filed. Any person acting as an agent for the property owner shall produce an **original letter** from the owner stating that they have the authority to serve as the agent.
8. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer.
9. The Chairman of the Board of Review has the power to set a time limit for the hearings.
10. No member of the Board of Review shall discuss the assessments on properties or any proceedings of this Board when not in session. In all other instances, the Robert's Rules of Order shall guide the Board in conducting business.

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