

***PAGE COUNTY BOARD OF REVIEW
RULES OF PROCEDURE***

1. All protests must be submitted in writing and must be completed, signed and filed within the legal filing dates (April 16th – May 5th) by the individual making the protest, or his duly authorized agent.
2. Protests must be only on the six grounds as specified in Chapter 441.35 & 441.37 of the Iowa code.
3. Oral hearings must have a valid petition and a written request for an oral hearing on file. Oral hearings shall be limited to a reasonable amount of time. No more than two individuals shall speak on behalf of the taxpayer. Only one hearing with a petitioner may be held on the same property.
4. The board may physically inspect the properties on which a petition is filed. Oral hearings may be held at the site if so desired.
5. No value decision shall be made during the oral hearing.
6. The Assessor or Deputy shall be in attendance at all oral hearings to confirm values, conditions and statements.
7. Official notice of all board decisions will be timely mailed to each petitioner.
8. Comparison of prior assessments or taxes for current or prior years is not an acceptable method of valuation comparison.
9. The Assessors office is to receive and file all protests for the Board of Review.
10. The board requires a quorum of three (3) members in order to conduct its business.
11. FAXED or e-mailed petitions will be accepted. There must be a signed copy of the form submitted within two business days of the May 5th deadline.
12. Board of Review members are not permitted to discuss adjustment amounts or petitions outside a regular board session.
13. Board of Review members are not permitted to assist property owners in completing the petition. Board members may answer questions, but may not complete the form or choose comparables.