



# Disaster Counties Petition to Local Board of Review Regular Session

Iowa Code Chapter 441

This petition must be filed or mailed to your city or county assessor. For taxpayers in the affected counties that have been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said assessment year, the filing period is extended to June 5. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [www.iowa-Assessors.org](http://www.iowa-Assessors.org)

For use by Board of Review Only

Petition # \_\_\_\_\_ Class \_\_\_\_\_

Parcel # \_\_\_\_\_

To the Board of Review of the County/City of \_\_\_\_\_, Iowa

The undersigned (print name), \_\_\_\_\_

as owner or aggrieved taxpayer of the following described real estate: \_\_\_\_\_

\_\_\_\_\_ with the property address: \_\_\_\_\_

and as such, liable for the payment of taxes thereon, does hereby respectfully object to the assessment made against said real estate as of January 1, 20\_\_\_\_\_ in the sum of (enter total assessment) \$ \_\_\_\_\_ for the following reasons, and upon the following grounds: (Complete all grounds that apply.)

1. That said assessment is not equitable as compared with assessments of other like property in the county or city. (Optional: address and assessment of representative number of comparable properties.)

- \_\_\_\_\_ Assessed at:\$ \_\_\_\_\_
- \_\_\_\_\_ Assessed at:\$ \_\_\_\_\_
- \_\_\_\_\_ Assessed at:\$ \_\_\_\_\_
- \_\_\_\_\_ Assessed at:\$ \_\_\_\_\_
- \_\_\_\_\_ Assessed at:\$ \_\_\_\_\_

2. That said property is assessed for more than the value authorized by law (Section 441.21, Code of Iowa).

Optional: Actual Value:\$ \_\_\_\_\_

3. That said property is not assessable, is exempt from taxes, or is misclassified. Optional: Reason for exemption, misclassification, or non-assessment: \_\_\_\_\_

4. That there is an error in the assessment. Optional list of errors: \_\_\_\_\_

5. That there is fraud in the assessment as follows (required). \_\_\_\_\_

The undersigned respectfully requests that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I hereby state that the facts in this petition are true and correct.

An oral hearing is requested: Yes  No

Mailing Address: \_\_\_\_\_

Signature (Owner or Duly Authorized Agent): \_\_\_\_\_ Date: \_\_\_\_\_

Phone:Home: \_\_\_\_\_ Business/Cell: \_\_\_\_\_ eMail: \_\_\_\_\_

**FOR BOARD OF REVIEW:** Action Taken: \_\_\_\_\_ Date: \_\_\_\_\_

# Protest of Assessment to Local Board of Review

## **Iowa Code Section 441.37 Protest of assessment — grounds.**

- (1) (a) 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 on or after April 2, to and including April 30, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:
  - (1) That said assessment is not equitable as compared with assessments of other like property in the taxing district.
  - (2) That the property is assessed for more than the value authorized by law.
  - (3) That the property is not assessable, is exempt from taxes, or is misclassified.
  - (4) That there is an error in the assessment and state the specific alleged error.
  - (5) That there is fraud or misconduct in the assessment which shall be specifically stated. For purposes of this section, "misconduct" means the same as defined in section 441.9. If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under section 441.16. For purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.
- (2) (a) A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct the clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

## **Iowa Code Section 441.21(3)(b) Actual, assessed, and taxable value**

1. For assessment years beginning before January 1, 2018, the burden of proof shall be upon any complainant attacking such valuations as excessive, inadequate, inequitable or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuations to be assessed.
2. For assessment years beginning on or after January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

## **Iowa Code Section 441.37A(1) Appeal of protest to property assessment appeal board.**

- (a) Appeals may be taken from the action of the board of review with reference to protests of assessment, valuation, or application of an equalization order to the property assessment appeal board created in section 421.1A. However, a property owner or aggrieved taxpayer or an appellant described in section 441.42 may bypass the property assessment appeal board and appeal the decision of the local board of review to the district court pursuant to section 441.38.
- (b) For an appeal to the property assessment appeal board to be valid, a party must file an appeal with the board within twenty days after the date of adjournment of the local board of review or May 31, whichever is later. The appeal shall include the basis of the appeal and the relief sought. New grounds in addition to those set out in the protest to the local board of review, as provided in section 441.37, may be pleaded, and additional evidence to sustain those grounds set out in the protest to the local board of review may be introduced. The assessor shall have the same right to appeal to the assessment appeal board as an individual taxpayer, public body, or other public officer as provided in section 441.42. An appeal to the board is a contested case under chapter 17A.

Property assessment appeal board may, by rule, provide for the filing of an appeal by electronic means. All requirements of this section for an appeal to the board shall apply to an appeal filed electronically.

## **Iowa Code Section 441.38 Appeal to district court from local board of review.**

1. Appeals may be taken from the action of the board of review with reference to protests of assessments, to the district court of the county in which the board holds its sessions within twenty days after the board's adjournment or May 31, whichever date is later. For appeals taken from the local board of review directly to district court, new grounds in addition to those set out in the protest to the local board of review, as provided in section 441.37, may be pleaded. For appeals taken from the local board of review directly to district court, additional evidence to sustain those grounds set out in the protest to the local board of review may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body or other public officer as provided in section 441.42. Appeals shall be taken by filing a written notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.
2. Notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under subsection 1 with the clerk of district court.
3. The court shall hear the appeal in equity and determine anew all questions arising before the board of review that relate to the liability of the property to assessment or the amount of the assessment. The court shall consider all of the evidence and there shall be no presumption as to the correctness of the valuation or assessment appealed from. The court's decision shall be certified by the clerk of the court to the county auditor and the assessor, who shall correct the assessment books accordingly.

## **Iowa Code Section 441.39 Notice of assessment protests and appeals to taxing districts**

1. If a property owner or aggrieved taxpayer appeals a decision of the board of review to the property assessment appeal board or to district court and requests an adjustment in valuation of one hundred thousand dollars or more, the assessor shall notify all affected taxing districts as shown on the last available tax list.
2. In addition to any other requirement for providing of notice, if a property owner or aggrieved taxpayer files a protest against the assessment of property valued by the assessor at five million dollars or more or files an appeal to the property assessment appeal board or the district court with regard to such property, the assessor shall provide notice to the school district in which such property is located within ten days of the filing of the protest or the appeal, as applicable.