

CEDAR RAPIDS BOARD OF REVIEW RULES OF PROCEDURE

(Adopted May 3, 2004) (Revised May 2, 2016)

1. Only written and signed appeals shall be submitted to the Board of Review. In all cases the appeal must include specific information regarding the property and its identification, ground(s) for the appeal, the date, and a signature of the owner or agent. Only appeals received, post marked or electronically submitted (faxed, e-mailed and scanned) between the statutory dates shall be considered valid.
2. All appeals on income producing properties will be accompanied by an income and expense statement covering the last two full years of operation. All income and expense information is confidential and will not be released for public review.
3. Oral hearings will be scheduled ten minutes apart and will be granted only upon written request of the petitioner in accordance with Section 441.37, Code of Iowa. A timer with an audible alarm may be used by the board at their discretion during the oral hearings.
4. Three (3) members shall constitute a quorum. Less than three members may meet with or have a telephone hearing with a petitioner to gather information, but no decision can be made unless a quorum is present. In the case of a three-member quorum, a vote of the majority or two members will prevail.
5. Opinions of value, other than by the petitioner, shall be substantiated by either a complete written explanation of the methodology and basis of the opinion given, or by oral questioning of the appraiser by the Board of Review. A written explanation shall include, but not be limited to, a list of comparables used, the adjustments made for each comparable, and the basis for the adjustments.
6. The Board of Review will convene at a posted time on May 1st each year. If May 1st falls on a Saturday or Sunday the Board of Review will convene at a posted time on the following Monday.
7. The Assessor's Office shall have the latitude to decide when to inspect properties when the assessment is appealed to the Board of Review.
8. Petitions may be mailed to the property owner, agent or aggrieved taxpayer up to five working days prior to the statutory filing date (the five days include the statutory filing date).
9. All Board of Review meetings shall convene one-half hour before the first scheduled oral hearing, if there are no scheduled oral hearings the meetings shall convene at the posted time.
10. Under the Code of Iowa, a petitioner has the option of requesting an oral hearing. If the person filing the protest is unable to attend the scheduled oral hearing, an alternate telephone hearing may be scheduled or the protest will be reviewed and considered as a non-oral protest. If notice is provided more than 48 hours prior to the scheduled hearing, the chairperson of the Board or their assignee, shall determine if there is any open date and time for possible rescheduling. The meeting shall not be rescheduled a second time without a majority vote of all members of the Board of Review.

11. All letters and correspondence received by the City Assessors Office between the statutory dates, addressed to the city assessor or assessors' office with reference to appealing a property owner's assessment, will be accepted as an appeal to the Board of Review. The assessor's office shall process this correspondence as if it were addressed to the Board of Review.
12. Unless time permits, the Cedar Rapids Board of Review will defer decisions and actions for the daily oral hearings until all such hearings have been conducted for the day. All actions taken by the Board of Review are tentative until the day of adjournment when final and definitive action is taken.
13. All adjustments to the assessment following a Board of Review action are to be made against the building or improvement value only unless otherwise directed by the Board of Review.
14. All supporting and supplemental data shall constitute the official and permanent record of the Board of Review. Caution should be exercised when submitting the original of any document as it must be maintained as part of the official record. The data and exhibits submitted shall be of such a size and material that it may be folded and/or reduced to no larger than an 8 ½" x 11" size without destroying its essence.
15. Petitioners requesting changes to a scheduled oral hearing time and/or date must apply for the change in writing. Facsimile and e-mail requests will be allowed. Such requests shall be submitted in a timely manner and will be accommodated according to the posted meeting schedule.
16. Anyone who requires an auxiliary aid or service for effective communication, or a modification of policies or procedures to participate in a City program, service, or activity, should contact the Administrative Assistant Coordinator at 319-286-5888 or email crassessor@cedar-rapids.org as soon as possible but no later than 48 hours before the event.

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