

**CEDAR RAPIDS BOARD OF REVIEW  
RULES OF PROCEDURE**

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. Oral hearings will be scheduled fifteen (15) 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. Said 15-minutes will be allocated as:
  - a. 8 minutes total will be allocated to each petitioner, with the following exemption:
    - i. Tax reps: 8 minutes for every 4 petitions with a maximum 45 minutes hearing time (3 hearing time slots)
  - b. 4 minutes will be allocated to the City Assessor
  - c. 3 minutes will be allocated as overage time
  - d. Any one protestor, whom having filed multiple appeals, shall be allocated additional time. Said additional time shall be reviewed and implemented on a case-by-case basis.
  - e. At the opening of the hearing, a board member will administer an oath to the petitioner affirming the petitioner's intention to present only honest and truthful information.
3. 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.
4. 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.
5. The Board of Review will convene at a posted time on May 1<sup>st</sup> each year. If May 1<sup>st</sup> falls on a Saturday or Sunday the Board of Review will convene at a posted time on the following Monday.
6. The City Assessor's Office shall have the latitude to decide when to inspect properties when the assessment is appealed to the Board of Review.
7. 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).
8. All Board of Review meetings shall convene, at a minimum, one-half hour before the first scheduled oral hearing. If there are no scheduled oral hearings, the meetings shall convene at the posted time.
9. 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.

10. Rules of Decorum: Each person who addresses the Board of Review shall do so in an orderly manner and shall not make personal, impertinent, slanderous, or profane remarks to any member of the Board of Review, City staff or general public. Any person who makes such remarks, or who utters loud, threatening, personal or abusive language, or engages in any other disorderly conduct which disrupts, disturbs, or otherwise impedes the orderly conduct of any Board of Review meeting shall, at the discretion of the presiding officer, be barred from speaking further and may be ejected from the meeting. Further disturbance during the meeting may lead to arrest.
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. A statement will be read to each appellant upon conclusion of their hearing indicating when a decision will be made and when the appellant can be informed of said decision.
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 date and/or time must notify the City Assessor's Office by communication via phone, email, hand-written letter or facsimile. Such requests shall be submitted in a timely manner and will be accommodated according to the posted meeting schedule.
16. Petitioners requesting to withdraw their petition must notify the City Assessor's Office by written communication via email, hand-written letter, or facsimile. Said written request will be presented to the Board of Review for informational purposes only; no action will be taken on a withdrawn petition.
17. 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](mailto:crassessor@cedar-rapids.org) as soon as possible but no later than 48 hours before the event.

18. The Cedar Rapids City Assessor, the Cedar Rapids City Attorney or their representative(s) shall be the contact point for further information between the petitioner and the Board of Review.
19. The Cedar Rapids City Assessor, the Cedar Rapids City Attorney or their representative(s) may represent the Cedar Rapids Board of Review in any further negotiations or settlements occurring after the adjournment of the formal Board of Review.
20. The Cedar Rapids City Assessor or their appointed representative and the Administrative Services Coordinator or their appointed representative shall be present at all Cedar Rapids Board of Review hearings and will be allowed to provide factual information for each appeal.
21. If a postmark is not present on the mailed article, then the date of receipt of the protest will be considered the date of mailing.
22. If a petition, intended for the Cedar Rapids Board of Review, is timely filed in error with the Linn County Assessor's Office, the Cedar Rapids Board of Review will deem the petition as timely filed with the Cedar Rapids City Assessor's Office.
23. Per *Iowa Code Section 21.8 - Electronic meetings*, this Board may meet virtually only in circumstances where a meeting in person is impossible or impractical and only if the Board complies with the requirements of Sections 21.4 – *Public notice*, 21.5 – *Closed session*, and 21.8 – *Electronic meetings*.
  - a. The reason must be stated within the meeting minutes
  - b. The public must have access either by a speaker in a public place or a phone number to call into
  - c. When impossible or impractical to meet in person, a single member of the board may participate remotely without the meeting being considered electronic.
24. Conflicts of Interest: conflicts of interest arise when a public servant is in the position deciding between public duty and private interests {*Wilson v. Iowa City, Iowa Supreme Court 1969*}. In cases of conflict of interest, the board member must:
  - a. Disclose the circumstance and nature of conflict prior to the hearing
  - b. Must not participate in the hearing discussion
  - c. Must recuse themselves from the vote
25. This Board is a quasi-judicial body with the authority to subpoena witnesses and documents.
26. This Board can meet in closed session only when the following requirements are met:
  - a. Pass a motion by a vote of two-thirds of the members
  - b. State in the minutes the reason for the closed session
  - c. Keep minutes during the closed session with details of all discussions, persons present and actions taken
  - d. Record audio or video of the closed session and retain for at least one year after the date of the meeting
  - e. Discuss only what is on the agenda
  - f. Vote on the issue discussed in the public session