

**Story County Board of Review
Story County Administration Building
C/O Assessor's Office
900 6th Street
Nevada, Iowa 50201
515-382-7320**

**2021 Rules of Procedure for Story County Board of Review
For Story County Parcels (Excluding the City of Ames)**

(Due to COVID-19; the Story County Assessor's Office requires face coverings to be worn plus exercise social distancing in our office)

***Due to COVID-19, any requested oral hearings with the Story County Board of Review will be held as a virtual meeting via Zoom. Per Iowa Code section 21.8.1 it is considered to be impossible or impractical to hold this meeting in person due to social distancing and room capacity. ***

1. **Protests**---shall not be considered unless filed in writing, preferably on a petition form, postmarked or received between April 2nd through April 30th as prescribed by law. If April 30th falls on the weekend or holiday an appeal will be accepted the following business day. If you request an oral hearing, it must be stated on your petition. If you do not indicate on your petition if an oral hearing is requested, it will be considered to be a non-oral hearing. Please include your telephone number, email and mailing address where you can be contacted.
2. **Hearings**---all Oral & Non-oral hearings will be held in the month of May and you will be contacted for an assigned date and time for your oral hearing, if requested. You will be allowed ten minutes to present your case. If possible, the board of review will decide each case by the end of the hearing. If there is insufficient time or the board has requested additional information, the board may on its own motion, continue the hearing to a later date and/or time. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer at the end of the session.
3. **Petition forms**---may be obtained from the assessor's office (515-382-7320) or from the assessor's web site at <http://www.storycountyiaowa.gov/index.aspx?NID=803>.
4. **Assessment & Sales data**---may be obtained on our Story County Real Estate and GIS Web site at www.storyassessor.org.
5. **Grounds**---protests must be based on one or more of the five (5) grounds as specified in Chapter 441.37 of the Code of Iowa. They are as follows:
 - The property is not equitably assessed to other similar property
 - The property is assessed for more than allowed by law
 - The property is not assessable, is exempt, or is misclassified
 - There is an error in the assessment
 - There is fraud or misconduct in the assessment

6. **Evidence**---the Board of Review requires supporting documentation to support your grounds of protest. Remember, you are appealing valuations, not taxes*** It is suggested that the following types of documentation be supplied to the board of review to help support your estimate of value.
 - A copy of any appraisals made for any purpose, such as financing, refinancing, sale, purchase, mortgages, estate, or any other type of property settlement.
 - A copy of a sales agreement or evidence of a recent sale.
 - A list of three to five sales of properties comparable to yours that indicate your property would not sell for its assessment.
 - A copy of any listings, or offers to sell or offers to buy.
 - Pictures or inspection reports showing deficiencies that may be not observed from an outside inspection.
 - An itemized listing of any or all construction cost, remodeling cost or repair cost which are associated with the property in question.
7. **Operating statements**---the Board of Review requests that all protest(s) filed on property that is classified as commercial, industrial or multiple family units that have any portion leased, shall have, in addition to the information required on the protest form, an operating statement(s) for the last 3 years and a current rent roll or rent schedule; plus a copy of the lease be submitted. Please attach this information with the protest form when filed.
8. **Classification**---if you are requesting a classification to be changed to agricultural, you need to submit a business plan which describes your agricultural operation. Also, you should furnish any additional supporting documentation that the parcel in question is being utilized as an agricultural operation. Iowa Administrative Rule 701-71.1(3) states an Agricultural property includes land and improvements, which are in good faith used primarily for agricultural purposes with an intent to profit.
9. **Discussion**---with a member of the board of review concerning your valuation other than when the board is in session is not permissible.
10. **Attendance**---The Assessor and /or office employee shall be required to attend all oral hearings to confirm values, circumstances, conditions and statements.
11. **Inspection**---the Board of Review may require an inspection of the property being protested. The Assessor and/or office employee shall be present for all inspections.



Petition to Story County Board of Review

2021 Regular Session
(Except City of Ames Parcels)

This petition must be filed or mailed to your city or county assessor from April 2 through April 30. It must be postmarked no later than April 30. Contact information for all assessors can be found at the Iowa State Association of Assessors website: 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, do hereby respectfully object to the assessment made against said real estate as of current year January 1, 20____ in the sum of (enter total assessment) \$ _____ for the following reasons, and upon the following grounds: (Complete all grounds that apply – see instructions on back.)

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 or misconduct 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: _____

Day Phone: _____ 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 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.

(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 the purposes of this section, costs include but are not limited to legal fees, appraisal fees, and witness fees.

b. The burden of proof for all protests filed under this section shall be as stated in section 441.21, subsection 3.

c. 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.

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 clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

b. Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

c. The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

3. For assessment years beginning on or after January 1, 2014, the board of review may allow property owners or aggrieved taxpayers who are dissatisfied with the owner's or taxpayer's assessment to file a protest against such assessment by electronic means. Electronic filing of assessment protests may be authorized for the protest period that begins April 2, the protest period that begins October 9, or both. Except for the requirement that a protest be signed, all other requirements of this section for an assessment protest to the board of review shall apply to a protest filed electronically. If electronic filing is authorized by the local board of review, the availability of electronic filing shall be clearly indicated on the assessment roll notice provided to the property owner or taxpayer and included in the published equalization order notice and the equalization order notice mailed to the property owner or taxpayer if applicable.

4. After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest. If protests of assessment on multiple parcels separately assessed were combined, the written notice shall state the action taken, and the reasons for the action, for each assessment protested.

For information regarding appeals to the Property Assessment Appeal Board or district court, please see Iowa Code chapters 441.37A thru 441.39.

Please mail Petition Form & Documentation to the following address:

Story County Board of Review
Story County Administration Building
900 6th Street
Nevada, Iowa 50201
Attention: Story County Assessor's Office