

LINN COUNTY BOARD OF REVIEW RULES

1. All Petitions to the Linn County Board of Review must be in writing as provided in Section 441.37 Code of Iowa on forms approved by the Iowa Department of Revenue & Finance and provided by the Linn County Assessor's Office or the Iowa Department of Revenue & Finance.
2. Exhibits "A" and "B" must be filled in as to the pertinent information in support of said petition. Each petition and attached exhibits must be numbered with the same number and record kept in the Assessor's Office showing to whom the Petition was given and a general legal description of the property for which it was taken and the Parcel Number.
3. In order to obtain a Petition to the Linn County Board of Review it will be necessary for each person wishing to protest their value, to obtain a petition either from a personal visit to the Linn County Assessor's Office or an individually written request, from the one involved or a phone call to the Linn County Assessor's Office giving the aforementioned information. Petitions will be either be handed or mailed to each person requesting a petition or can be obtained from our website or the Department of Revenue's website. No supply of forms shall be given to any group or organization for distribution.
4. All Petitions to the Linn County Board of Review must be signed by the individual making the protest or their duly authorized agent, and submitted to the Board of Review between April 2nd and April 30th of the year of the assessment. If that date falls on a Saturday or Sunday, the Petition shall be considered to have been timely filed if submitted on or before the following Monday or if postmarked on or before the following Monday.
5. Taxpayers may request an oral hearing before the Board of Review. However, a written request for an oral hearing must be made at the time the Petition is filed. A space for this request is provided on the Petition. No oral hearing may be held in the absence of such a written request.
6. All oral hearings shall be for no more than ten (10) minutes unless an extension is granted by the full board.
7. All decisions by the board will be deferred until after the oral hearing so the board can discuss and seek equalization by majority vote of members present.
8. Official notice of the board's decision will be mailed to each petitioner.
9. All protests to the Board of Review must be limited to one or more of the five(5) grounds as specified in Section 441.37 of the Iowa Code. Petitions not meeting the statutory criteria stated in Section 441.37 of the Iowa Code cannot be considered by the Linn County Board of Review.

All protests to the Board of Review must be limited 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 county or city. If this ground is a basis for the protest, the protest must contain the legal descriptions or property addresses and assessment of the comparable properties.

2 That said property is assessed for more than the value authorized by law (as defined in Iowa Code Section 441.21). If this ground is used, the taxpayer must state both the amount by which he or she feels the property is overassessed and the amount he or she considers to be the actual value of the property.

3. That said property is not assessable, is exempt from taxes or is misclassified. If using this ground, taxpayers must state the reasons why it is felt the property is not assessable or is misclassified.

4. That there is an error in the assessment. The taxpayer must state specifically the alleged error.

5. That there is fraud in the assessment. The taxpayer must state specifically the alleged fraud.

PLEASE NOTE THIS PART MAY BE REMOVED BY THE BOARD OF REVIEW, DUE TO A CHANGE TO IOWA CODE REMOVING THIS GROUND:

1) If you are filing a Petition to the Linn County Board of Review in an even numbered year (i.e. 2014, 2016, 2018, etc.) and did not receive a change in the property assessment for the even numbered year, the Board of Review may only consider Petitions that included reason number six 1.a (2)*. If your petition is a continuation of a previous petition that has been filed in court, please consult your attorney.

- “Duties and Responsibilities of Local Board of Review” – Iowa Department of Revenue and Finance and Iowa Code Section 441.35

- 2) Per accepted assessment industry standard as set forth in the Iowa Code, the Board of Review will adhere to a 5% tolerance either way of market for assessed valuation.
- 3) The Board of Review requests that any appraisal for refinancing purposes must be accompanied with a letter from the appraiser, stating that the valuation is valid for ad valorem purposes. The Board of Review will only consider the appraisal as a guideline in their decision.
- 4) Petitions to the Linn County Board of Review may be electronically submitted, whether by fax or by email to be considered timely filed as long as the original petition is mailed immediately.