

# RULES OF PROCEDURE OF CEDAR COUNTY BOARD OF REVIEW

1. Protests must be completed, signed and file-stamped by 4:00 p.m. on May 5th or October 25th if in special session of each year unless there is a revised Board of Review Schedule.
2. Protests may be postmarked up to and including May 5th or October 25th if in special session of each year unless there is a revised Board of Review Schedule.
3. No FAX'd or E-Mail protests will be accepted.
4. Official notice of all board decisions will be mailed to the petitioner.
5. Protests must be only on the six (6) grounds specified in Chapter 441.37 Code of Iowa. Official forms may be obtained from the Cedar County Assessor's office or the Cedar County Web-Site.
6. The Assessor and/or Deputy shall be required to attend all oral hearings to confirm information pertaining to assessments.
7. Oral hearings if desired must be indicated on the petition.
8. All oral hearings must be in person
9. All oral hearings will be by appointment only and will be recorded on tape.
10. Oral hearings will be limited to 15 minutes for each property owner unless an extension is deemed necessary by the board. The hearing will be limited to the discussion of the matters concerning the assessment
11. All value discussions at oral hearings will be deferred until after the oral hearings. Decision will be made in open session.
12. Board of Review members will not discuss adjustments amounts or appeals outside of regular meetings.
13. The board will consider the evidence presented and may request of the petitioner additional witnesses or financial information.
14. The petitioner may present his own evidence and/or may be assisted by legal counsel.
15. The Board of Review reserves the right to inspect all property that is appealed to the board if they feel that it is necessary.
16. All income producing property appeals must be accompanied by an income statement in order that the property under appeal will be considered.