

**BREMER COUNTY BOARD OF REVIEW**

**Open Session Minutes**

**May 1, 2020**

On the 1<sup>st</sup> day of May, 2020 the Bremer County Board of Review via Go To Meeting for the purpose of organizing the local Board of Review as provided in Iowa Code Section 441.33.

The 2019 Chairperson, Cathy Busch, called the meeting to order on this day at 9:30 am. Those members present were: Cathy Busch, Pete Lampe, Aaron Betts, Jean Keller, and Rachel Byl. Member Jay Ranard absent.

Minutes of the 11<sup>th</sup> day of June 2019 were presented by Rachel Byl. Pete Lampe moved and Cathy Busch seconded the 11<sup>th</sup> day of June 2019 minutes be approved. All Ayes. Motion Carried.

It was moved by Pete Lampe and seconded by Cathy Busch that Cathy Busch be named Chairperson for this session of the Board of Review. All Ayes. Motion carried.

It was moved by Cathy Busch and seconded by Pete Lampe that Pete Lampe be named Vice Chairperson for this session of the Board of Review. All Ayes. Motion Carried.

It was moved by Pete Lampe and seconded by Cathy Busch that Rachel Byl be appointed Clerk for the Board of Review for this session. All Ayes. Motion Carried.

Aaron Betts administered the Oath of Office to the following persons. Chairperson Cathy Busch, Vice Chair Pete Lampe, Clerk Rachel Byl, Bremer County Assessor Jean Keller, and Bremer County Chief Deputy Assessor Aaron Betts.

The Board being duly organized proceeded to review the following Rules of Procedure for the 2020 session.

**RULES OF PROCEDURE**

**BY THE**

**BREMER COUNTY BOARD OF REVIEW**

1. Protest shall not be considered unless filed in writing during the time prescribed by the Iowa Law.
2. Protests must be only of the grounds as specified in Chapter 441.37, Code of Iowa.
3. Any amendment to the protest petition must be filed before the hearing or at the commencement of the oral hearing. If the Board of Review allows the amendment, the Assessor shall have the right to request a continuance of the hearing.

4. All oral hearings shall be by appointment only, limited to a maximum length of 10 minutes, and as requested by the taxpayer in writing at the time of filing the protest petition.
5. Incomplete protest petitions shall be reviewed, but will be denied if not properly filed and/or the taxpayer fails to go forward with burden of proof.
6. Competent Evidence may be offered by the protesting taxpayer; however any evidence of market value on any date prepared by someone other than the protesting taxpayer, the person preparing the material must be present at the hearing to be questioned by the Board and examined by both taxpayer and office of Assessor; at discretion of Board of Review.
7. Comparison of taxes for the current or prior years on the property being protested or any other property is not acceptable or valid.
8. At the discretion of the Board of Review all testimony shall be under oath as administered by the chair-person of the Board of Review. Each taxpayer and their witness shall be sworn under oath. The Assessor and/or the staff shall be administered the oath at the beginning of the session for the entire session.
9. The chair-person of the Board has the power at the start or at any time during the protest hearing to set a time limit of 10 minutes or to stop the hearing.
10. If any party protesting an assessment, their agent, or attorney, fails to fully honor a subpoena or to produce or furnish all the records and information requested by the Board of Review then said protest shall be in default and considered as invalid. Further "contempt" action on the defaulter may be an option of the Board of Review.
11. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer by regular mail.
12. In all other instances, the Roberts Rules of Order shall guide the board in conducting business.
13. Faxed, emailed, mailed or scanned petitions will be accepted by the Board of Review if they are received by midnight of June 5<sup>th</sup>. If a postmark date is not present on the mailed article, then the date of receipt of protest will be considered the date of mailing.
14. If you requested, someone from the Assessor's Office can review the property per Iowa Code Section 441.30, in which an informal review recommendation form will be accepted as a petition to the Board of Review.
15. All meetings for the 2020 Regular Board of Review session will be handled using conference calls due to the Bremer County Courthouse being closed to the public due to the COVID-19 outbreak. Should the courthouse re-open to the public then it will be at the discretion of the Board of Review how they will handle this.
16. The Board of Review will be handling all oral hearing petitions filed to the Board of Review through a conference call. Once a petition has been submitted a conference call date, time and access code number will be assigned to a taxpayer to call in on.

17. The Board of Review will not be making on-site visits this year, so in replacement of this they are requesting any and all information you can provide to them to present your case. Such requests should include any recent pictures of the property along with any appraisals, and other pertinent information about the property. The information needs to be received by the office at least one week prior to the hearing date, so copies can be mailed to Board of Review members.

It was moved by Pete Lampe and seconded by Cathy Busch to adopt the rules of procedure as printed above. All Ayes. Motion Carried.

Hearing dates were set as follows: 28<sup>th</sup> day of May, 9<sup>th</sup> day of June, 11<sup>th</sup> day of June, and 15<sup>th</sup> day of June. Additional dates to be determined as needed.

Aaron Betts presented two informal assessment agreements. Discussion of former PAAB and District Court cases.

Upon completion of the business for the day, Pete Lampe moved and Cathy Busch seconded to recess until the 28<sup>th</sup> day of May, at 9:00 am. All Ayes. Motion Carried.

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Cathy Busch, Chairperson

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Rachel Byl, Clerk