

**REVENUE DEPARTMENT[701]**

**Adopted and Filed**

Pursuant to the authority of Iowa Code sections 17A.4 and 421.1A(4)“e,” the Property Assessment Appeal Board hereby amends Chapter 71, “Assessment Practices and Equalization,” Iowa Administrative Code.

The amendment to rule 701—71.21(421,17A) provides for corrections to subrules to bring them into compliance with 2013 Iowa Acts, Senate File 295, division VI, and makes other identified changes.

Notice of Intended Action was published in the Iowa Administrative Bulletin as **ARC 1238C** on December 11, 2013. No public comments were received. This amendment is identical to the one published under Notice of Intended Action.

After analysis and review of this rule making, no impact on jobs has been found.

This amendment is intended to implement Iowa Code sections 421.1A and 441.37A as amended by 2013 Iowa Acts, Senate File 295, division VI, and chapter 17A.

This amendment will become effective March 12, 2014.

The following amendment is adopted.

Amend rule 701—71.21(421,17A) as follows:

**701—71.21(421,17A) Property assessment appeal board.**

**71.21(1)** *Establishment, membership, and location of the property assessment appeal board.*

a. No change.

b. The property assessment appeal board shall consist of three members appointed by the governor and subject to confirmation by the senate. The members shall be appointed to staggered six-year terms beginning initially on January 1, 2007, and ending as provided in Iowa Code section 69.19. Members’ subsequent terms shall begin and end as provided in Iowa Code section 69.19. The governor shall appoint from the members a chairperson, subject to confirmation by the senate, of the board to a two-year term. Vacancies on the board shall be filled for the unexpired portion of the term in the same manner as regular appointments are made.

Each member of the property assessment appeal board shall be qualified by virtue of at least two years’ experience in the area of government, corporate, or private practice relating to property appraisal and property tax administration. ~~One member~~ Two members of the board shall be a certified real estate appraiser or hold a professional appraisal designation; property appraisers and one member shall be an attorney practicing in the area of state and local taxation or property tax appraisals, and ~~one member shall be a professional with experience in the field of accounting or finance and with experience in state and local taxation matters.~~ No more than two members of the board may be from the same political party as that term is defined in Iowa Code section 43.2.

c. No change.

**71.21(2)** and **71.21(3)** No change.

**71.21(4)** *Compensation.* The members of the property assessment appeal board shall receive ~~compensation from the state commensurate with the salary of a district judge~~ a salary set by the governor within a range established by the general assembly. The members of the board shall be considered state employees for purposes of salary and benefits and are subject to the merit system provisions of Iowa Code chapter 8A, subchapter IV. Members of the board and any employees of the board, when required to travel in the discharge of official duties, shall be paid their actual and necessary expenses incurred in the performance of their duties.

**71.21(5)** *Appeal board review committee.* ~~Effective January 1, 2012, a property assessment appeal board review committee is established. Staffing assistance to the committee shall be provided by the department of revenue. The committee shall consist of six members of the general assembly, two appointed by the majority leader of the senate, one appointed by the minority leader of the senate, two appointed by the speaker of the house of representatives, and one appointed by the minority leader of the~~

house of representatives; the director of revenue or the director's designee; a county assessor appointed by the Iowa state association of counties; and a city assessor appointed by the Iowa league of cities.

The property assessment appeal board review committee shall review the activities of the property assessment appeal board since its inception. The review committee may recommend the revision of any rules, regulations, directives, or forms relating to the activities of the property assessment appeal board.

The review committee shall report to the general assembly by January 15, 2013. The report shall include any recommended changes in laws relating to the property assessment appeal board, the reasons for the committee's recommendations, and any other information the committee deems advisable.

~~71.21(6)~~ 71.21(5) *Applicability and scope.* These subrules set forth herein govern the proceedings for all cases in which the property assessment appeal board (board) has jurisdiction to hear appeals from the action of a local board of review. For the purpose of these subrules, the following definitions shall apply:

*"Appellant"* means the party filing the notice of appeal with the secretary of the property assessment appeal board.

*"Board"* means the property assessment appeal board as created by ~~chapter 150 of the Acts of the Eighty-first General Assembly~~ Iowa Code section 421.1A and governed by Iowa Code chapter 17A and sections ~~421.1A and section 441.37A.~~

*"Department"* means the Iowa department of revenue.

*"Local board of review"* means the board of review as defined by Iowa Code section 441.31.

*"Party"* means ~~a property owner, an aggrieved taxpayer, an assessor, an appellant or an appellee in an appeals process before the board~~ each person or entity named or admitted as a party or properly seeking and entitled as of right to be admitted as a party.

*"Presiding officer"* means the chairperson, member or members of the property assessment appeal board who preside over an appeal of proceedings before the property assessment appeal board.

*"Secretary"* means the secretary for the property assessment appeal board.

~~71.21(7)~~ 71.21(6) *Appeal and jurisdiction.* Notice of appeal confers jurisdiction for the board. The procedure for appeals and parameters for jurisdiction are as follows:

*a.* Jurisdiction is conferred upon the board by written notice of appeal given to the secretary. The written notice of appeal shall include a petition setting forth the basis of the appeal and the relief sought. The written notice of appeal shall be filed with the secretary within 20 calendar days after the ~~postmarked date of the disposition of the protest by adjournment of the local board of review.~~ Appeals postmarked within 20 days after the postmarked date of the disposition of the protest by the local board of review ~~this time period~~ shall also be considered to have been timely filed. The appellant may appeal the action of the board of review relating to protests of assessment, valuation, or the application of an equalization order. A party may request to participate by telephone in any hearing before the board. No new grounds in addition to those set out in the protest to the local board of review can be pleaded, but additional evidence to sustain those grounds may be introduced. The appeal is a contested case.

~~*b.* The notice of appeal must be proper in format and content as set forth in subrule 71.21(9), which governs the notice of appeal.~~ Notice of appeal may be delivered in person, mailed by first-class mail, or delivered to an established courier service for immediate delivery ~~to the secretary of the board,~~ or e-mailed to the board at [paab@iowa.gov](mailto:paab@iowa.gov).

*c.* For an appeal filed by e-mail to be timely, it must be received by the board by 11:59 p.m. on the last day for filing as established within the time period set forth in paragraph 71.21(6) "a."

71.21(7) Form of appeal. The notice of appeal shall include:

*a.* The appellant's name, mailing address, e-mail address, and telephone number;

*b.* The address of the property being appealed and its parcel number;

*c.* A copy of the letter of disposition by the local board of review;

*d.* A short and plain statement of the claim showing that the appellant is entitled to relief;

*e.* The relief sought; and

*f.* If the party is represented by an attorney or designated representative, the attorney or designated representative's name, mailing address, e-mail address, and telephone number.

**71.21(8) Scope of review.** The board shall determine anew all questions arising before the local board of review which relate to the liability of the property to assessment or the amount thereof. ~~The board will consider only those grounds set out in the protest to the local board of review. However, additional evidence may be introduced in the board proceedings relevant to the grounds set out in the protest. The board shall afford each party an opportunity to present briefs and oral arguments. There shall be no presumption as to the correctness of the valuation of the assessment appealed from. The burden of proof is on the appellant; however, when the appellant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the party seeking to uphold the valuation.~~

**71.21(9) Form of appeal.** The written notice of appeal shall contain a caption in the following form:

THE PROPERTY ASSESSMENT APPEAL BOARD	
<p>(Appellant's name and address) v. (Board of Review)</p>	}
<p>NOTICE OF APPEAL and PETITION DOCKET NO. _____ (Docket No. assigned by board)</p>	

The notice of appeal shall include:

- ~~a. The appellant's name and mailing address;~~
- ~~b. A copy of the petition to the local board of review;~~
- ~~c. Copies of all evidence submitted to the local board of review in support of the petition to the local board of review;~~
- ~~d. A copy of the postmarked envelope and a copy of the letter of disposition by the local board of review;~~
- ~~e. A short and plain statement of the claim showing that the appellant is entitled to relief;~~
- ~~f. The relief sought; and~~
- ~~g. The signature of the appealing party or the party's legal representative.~~

To have legal representation before the board, a party must file a valid and complete power of attorney form as provided by the board or in compliance with the power of attorney form provided by the board.

**71.21(10) 71.21(9) Notice to local board of review.** The secretary shall mail a copy of the appellant's written notice of appeal and petition to the local board of review whose decision is being appealed. Notice to all affected taxing districts shall be deemed to have been given when written notice is provided to the local board of review.

**71.21(11) 71.21(10) Certification by local board of review.**

*a. Initial certification.* Within ~~14~~ 21 days after notice of appeal is given, the local board of review shall certify to the board ~~all records, documents, or reports, or disposition order or directive from which an appeal is taken, the complete property record card for the subject property, the protest hearing minutes of the local board of review kept pursuant to Iowa Code chapter 21, and all other pertinent information~~ the original notice of assessment if any, the petition to the board of review, and a copy of the board of review's letter of disposition.

The local board of review shall also submit to the board in writing the name, address, ~~and~~ telephone number, and e-mail address of the attorney representing the local board of review before the board. The local board of review may ~~make a written request for~~ additional time to certify a copy of its record to the board by submitting a request in writing or by e-mail to the board at [paab@iowa.gov](mailto:paab@iowa.gov).

*b. Full record certification prior to hearing.* At least 21 calendar days prior to the contested case hearing, the local board of review shall certify to the board the complete property record card for the subject property, the protest hearing minutes of the local board of review kept pursuant to Iowa Code chapter 21, and any information provided to or considered by the local board of review as part of the protest. The local board of review shall also send a copy of the full record to the opposing party.

**71.21(12) 71.21(11) Docketing.** Appeals shall be assigned consecutive docket numbers. Records consisting of the case name and the corresponding docket number assigned to the case ~~must~~ shall be

maintained by the secretary. The records of each case shall also include each action and each act done, with the proper dates as follows:

a. to g. No change.

~~71.21(13)~~ 71.21(12) *Appearances.* ~~A party may appear in person, by legal representative or through an attorney. In order to be considered the legal representative before the board, a valid power of attorney form as provided by the board or in compliance with the power of attorney form provided by the board must be properly completed and filed with the board. An attorney shall file an appearance. All orders, correspondence, or other documents shall be served on the designated individual. Any party may appear and be heard on its own behalf, or by its designated representative. A designated representative shall file a notice of appearance with the board for each case in which the representative appears for a party. Filing a motion or pleadings on behalf of a party shall be equivalent to filing a notice of appearance. A designated representative who is not an attorney shall also file a power of attorney. When acting as a designated representative on behalf of a party, the designated representative acknowledges that the representative has read and will abide by the board's rules.~~

~~71.21(14)~~ 71.21(13) *Filing Service and filing of papers.* ~~After the notice of appeal and petition have been filed, either in person, mailed by first-class mail, or delivered to an established courier service for immediate delivery, all motions, pleadings, briefs, and other papers to be filed shall be filed with the secretary of the board served upon each of the parties of record contemporaneously with their filing with the board. Motions, pleadings, briefs, and other papers to be filed with the board shall be delivered in person, mailed by first-class mail, or delivered to an established courier service. Parties shall also send copies to all other parties of record, unless represented by counsel of record, and then to such counsel.~~

a. *Service on a party—how and when made.* ~~The parties may agree to exchange the certified record, motions, pleadings, briefs, exhibits, and any other papers with each other electronically or via any other means. All documents are deemed served at the time they are delivered in person to the opposing party; delivered to an established courier service for immediate delivery; mailed by first-class mail, so long as there is proof of mailing; or sent electronically if the parties have agreed to service by such means.~~

b. *Filing with the board—when made.* ~~Except where otherwise provided by law, a document is deemed filed at the time it is delivered to the board; delivered to an established courier service for immediate delivery; mailed by first-class mail, so long as there is proof of mailing; or sent by e-mail as permitted by the applicable subrules of this rule.~~

~~a.~~ (1) For most filings in a docket made with the board, only an original is required.

~~b.~~ (2) For exhibits and other documents to be introduced at hearing, ~~an original plus two~~ three copies are required. ~~For a nonoral submission, only one copy is required.~~

~~e.~~ (3) The board or presiding officer may request additional copies.

c. *Proof of mailing.* Proof of mailing includes: a legible United States Postal Service postmark on the envelope, a certificate of service, a notarized affidavit, or a certification in substantially the following form:

I certify under penalty of perjury and pursuant to the laws of Iowa that, on (date of mailing), I mailed copies of (describe document) addressed to the Property Assessment Appeal Board and to the names and addresses of the parties listed below by depositing the same in a (United States post office mailbox with correct postage properly affixed).

(Date)

(Signature)

~~71.21(15)~~ 71.21(14) *Motions.* No technical form for motions is required. All prehearing motions shall be in writing, shall be filed with the secretary and shall contain the reasons and grounds supporting the motion. The board shall act upon such motions as justice may require. Motions based on matters which do not appear of record shall be supported by affidavit. Any party may file a written response to a motion no later than 10 days from the date the motion is filed, unless the time period is extended or shortened by the board or presiding officer. The presiding officer may schedule oral argument on any motion.

a. Motions pertaining to the hearing, except motions for summary judgment, must be filed and served at least 10 days prior to the date of hearing unless there is good cause for permitting later action or the time for such action is lengthened or shortened by the board or presiding officer.

b. Motions for summary judgment. Motions for summary judgment shall comply with the requirements of Iowa Rule of Civil Procedure 1.981 and shall be subject to disposition according to the requirements of that rule to the extent such requirements are not inconsistent with the provisions of this rule or any other provision of law governing the procedure in contested cases.

Motions for summary judgment must be filed and served no later than 90 days after service of the notice of appeal, unless good cause is shown for a later filing. Good cause may include, but is not limited to, information the moving party obtains through discovery. Any party resisting the motion shall file and serve a resistance within 20 days, unless otherwise ordered by the board or presiding officer, from the date a copy of the motion was served. The time fixed for hearing or nonoral submission shall be not less than 30 days after the filing of the motion, unless a shorter time is ordered by the presiding officer. A summary judgment order rendered on all issues in a contested case is subject to rehearing pursuant to subrule 71.21(34).

~~71.21(16)~~ **71.21(15)** *Authority of board to issue procedural orders.* The board may issue preliminary orders regarding procedural matters. The secretary shall mail copies of all procedural orders to the parties.

~~71.21(17)~~ **71.21(16)** *Members participating.* ~~An Each~~ appeal may be reviewed and considered by ~~less than a majority of the one or more~~ members of the board, and the chairperson of the board may assign members to consider appeals. ~~Orders and decisions shall be signed by one member of the board and shall name participating members.~~ If the appeal is considered by less than the full membership of the board, the determination made by such members shall be forwarded to the full board for approval, rejection, or modification. Decisions shall affirm, modify, or reverse the decision, order, or directive from which an appeal was made. In order for the decision to be valid, a majority of the board must concur on the decision on appeal.

~~71.21(18)~~ **71.21(17)** *Notice of hearing.* Unless otherwise designated by the board, the hearing shall be held in the hearing room of the board. All hearings are open to the public. If a hearing is requested, the secretary shall mail a notice of hearing to the parties at least 30 days prior to the hearing. The parties may jointly waive the 30-day notice by following the provisions of subrule 71.21(18). The notice of hearing shall contain the following information:

*a. to j.* No change.

**71.21(18)** *Waiver of 30-day notice.* The parties to the appeal may jointly waive the 30-day written notice requirement for a hearing. The waiver must be in writing or by e-mail to [paab@iowa.gov](mailto:paab@iowa.gov) and signed by the parties or their designated representatives. By waiving notice, the parties acknowledge they are ready to proceed with the hearing. The parties will be contacted when a hearing date is available but notice for said date may be less than 30 days. The parties will have the right to accept or reject the hearing date.

**71.21(19)** No change.

**71.21(20)** *Continuance.* Any hearing may be continued for “good cause.” Requests for continuance prior to the hearing shall be in writing or by e-mail to [paab@iowa.gov](mailto:paab@iowa.gov) and promptly filed with the secretary of the board immediately upon “the cause” becoming known. An emergency oral continuance may be obtained from the board or presiding officer based on “good cause” and at the discretion of the board or presiding officer. In determining whether to grant a continuance, the board or presiding officer may consider:

*a. to h.* No change.

*i.* Other relevant factors, including the existence of a scheduling order.

**71.21(21)** *Telephone proceedings.* ~~The board, at its discretion and based on “good cause,” or presiding officer~~ may conduct a telephone conference in which all parties have an opportunity to participate to resolve preliminary procedural motions. Other proceedings, including contested case hearings, may be held by telephone. The board will determine the location of the parties and witnesses

for telephone hearings. The convenience of the witnesses or parties, as well as the nature of the case, will be considered when the location is chosen.

**71.21(22)** No change.

**71.21(23)** *Consolidation and severance.* ~~A majority of the board may determine, in its discretion,~~ The board or presiding officer may determine if consolidation or severance of issues or proceedings should be performed in order to efficiently resolve matters on appeal before the board.

*a. and b.* No change.

**71.21(24)** *Withdrawal.* An appellant may withdraw the appeal prior to the hearing. Such a withdrawal of an appeal must be in writing or by e-mail to [paab@iowa.gov](mailto:paab@iowa.gov) and signed by the appellant or the appellant's legal designated representative. Unless otherwise provided, withdrawal shall be with prejudice and the appellant shall not be able to refile the appeal. Within 20 days of the board granting a withdrawal of appeal, the appellant may make a motion to reopen the file and rescind the withdrawal based upon fraud, duress, undue influence, or mutual mistake.

**71.21(25)** No change.

**71.21(26)** *Scheduling orders.*

*a. When required.* For appeals involving properties classified commercial or industrial and assessed at \$2 million or more, a scheduling order shall be sent to the parties to set dates for discovery, designation of witnesses, filing of motions, exchange of evidence, and a contested case hearing. In any other appeal, the parties may jointly enter a scheduling order or the board may, on its own motion, issue a scheduling order. The dates established in a scheduling order under this subrule shall supersede any dates set forth in other subrules of this rule.

*b. Prehearing conference.* A party may request a prehearing conference to resolve scheduling issues.

*c. Modification.* The parties may jointly agree to modify a scheduling order. If one party seeks to modify a scheduling order, the party must show good cause for the modification.

*d. Failure to comply.* A party that fails to comply with a scheduling order shall be required to show good cause for failing to comply with the order and that the other party is not substantially prejudiced. Failing to comply with a scheduling order may result in sanctions including, but not limited to, the exclusion of evidence or dismissal of the appeal.

~~**71.21(26)**~~ **71.21(27)** *Hearing procedures.* A party to the appeal may request a hearing, or the appeal may proceed without a hearing. The local board of review may be present and participate at such hearing. Hearings may be conducted by the board or by one or more of its members.

*a.* No change.

*b. Representation.* Parties to the appeal have the right to participate or to be represented in all hearings. Any party may be represented by an attorney or another person authorized by law by a designated representative. ~~To have legal representation before the board, a party must complete a power of attorney form as provided by the board or in compliance with the power of attorney form provided by the board.~~

*c. to e.* No change.

~~**71.21(27)**~~ **71.21(28)** *Discovery.*

*a. Discovery procedure.* Discovery procedures applicable in civil actions under the Iowa Rules of Civil Procedure are available to parties in cases before the board. Unless lengthened or shortened by these rules, the board or presiding officer, time periods for compliance with discovery shall be as provided in the Iowa Rules of Civil Procedure.

*b. and c.* No change.

~~**71.21(28)**~~ **71.21(29)** *Subpoenas.*

*a. and b.* No change.

*c. Motion to quash or modify.* Upon motion, the board or presiding officer may quash or modify a subpoena for any lawful reason in accordance with the Iowa Rules of Civil Procedure.

~~**71.21(29)**~~ **71.21(30)** *Evidence.*

*a. to c.* No change.

*d. Exhibits, exhibit and witness lists, and briefs.* The party seeking admission of an exhibit must provide an opposing party with an opportunity to examine the exhibit prior to the ruling on its admissibility. Copies of documents to be used as evidence, exhibit lists, and a list of witnesses intended to be called at hearing shall be provided to served on the opposing party at least 10 21 calendar days prior to the hearing, unless the time period is extended or shortened by the board or presiding officer or the parties have entered a scheduling order under subrule 71.21(26). All exhibits and briefs admitted into evidence shall be appropriately marked and be made part of the record. The appellant shall mark exhibits with consecutive numbers. The appellee shall mark exhibits with consecutive letters.

*e. and f.* No change.

~~71.21(30)~~ **71.21(31)** *Settlements.* Parties to a case may propose to settle all or some of the issues in the case at any time prior to the issuance of a final decision. A settlement of an appeal shall be jointly signed by the parties, or their designated representatives, and filed in writing or by an electronic copy e-mailed to paab@iowa.gov. The board or presiding officer will not approve settlements unless the settlement is reasonable in light of the whole record, consistent with law, and in the public interest. Board adoption of a settlement constitutes the final decision of the board on issues addressed in the settlement.

~~71.21(31)~~ **71.21(32)** *Appeals records Records access.* The record of the appeal is maintained at the office of the board. Unless the record is held confidential, parties and members of the public may examine the record and obtain copies of documents.

*a. Location of record.* A request for access to a record should be directed to the custodian.

*b. Office hours.* Open records shall be made available during all customary office hours, which are 8 a.m. to 4:30 p.m. Monday through Friday excluding holidays.

*c. Request for access.* Requests for access to open records may be made in writing, in person, by e-mail, or by telephone. Requests shall identify the particular records sought by name or description in order to facilitate the location of the record. Mail, e-mail, and telephone requests shall include the name, address, and telephone number of the person requesting the information. A person shall not be required to give a reason for requesting an open record.

*d. Response to requests.* Access to an open record shall be provided promptly upon request unless the size or nature of the request makes prompt access infeasible. If the size or nature of the request for access to an open record requires time for compliance, the custodian shall comply with the request as soon as feasible. Access to an open record may be delayed for one of the purposes authorized by Iowa Code section 22.8(4) or 22.10(4). The custodian shall promptly give notice to the requester of the reason for any delay in access to an open record and an estimate of the length of that delay and, upon request, shall promptly provide that notice to the requester in writing. The custodian of a record may deny access by members of the public to the record only on the grounds that such a denial is warranted under Iowa Code sections 22.8(4) and 22.10(4), or that it is a confidential record, or that its disclosure is prohibited by a court or board order. Access by members of the public to a confidential record is limited by law and, therefore, may generally be provided only in accordance with the applicable provisions of law.

*e. Security of record.* No person may, without permission from the secretary, search or remove any record from board files. Examination and copying of board records shall be supervised by the secretary. Records shall be protected from damage and disorganization.

*f. Copying.* A reasonable number of copies of an open record may be made in the board's office. If photocopy equipment is not available, the custodian shall permit examination of the record and shall arrange to have copies promptly made elsewhere.

*g. Fees.*

(1) When charged. The board may charge fees in connection with the examination or copying of records only if the fees are authorized by law. To the extent permitted by applicable provisions of law, the payment of fees may be waived when the imposition of fees is inequitable or when a waiver is in the public interest.

(2) Copying and postage costs. Price schedules for published materials and for photocopies of records supplied by the board are available from the custodian. Copies of records may be made by or for members of the public on board photocopy machines or from electronic storage systems at cost as

determined and made available by the custodian. When the mailing of copies of records is requested, the actual costs of such mailing may also be charged to the requester.

(3) Supervisory fee. An hourly fee may be charged for actual board expenses in supervising the examination and copying of requested records when the supervision time required is in excess of one hour. The custodian shall provide the hourly fees to be charged for supervision of records during examination and copying. That hourly fee shall not be in excess of the hourly wage of a board clerical employee who ordinarily would be appropriate and suitable to perform this supervisory function.

(4) Advance deposits.

1. When the estimated total fee chargeable under this paragraph exceeds \$25, the custodian may require a requester to make an advance payment to cover all or a part of the estimated fee.

2. When a requester has previously failed to pay a fee chargeable under this paragraph, the custodian may require advance payment of the full amount of any estimated fee before the custodian processes a new request from that requester.

~~71.21(32)~~ **71.21(33)** *Motion to reopen records.* The board or presiding officer, on the board's or presiding officer's own motion or on the motion of a party, may reopen the record for the reception of further evidence. A motion to reopen the record may be made anytime prior to the issuance of a final decision.

~~71.21(33)~~ **71.21(34)** *Rehearing* ~~Rehearing and reconsideration.~~

a. to e. No change.

~~71.21(34)~~ **71.21(35)** *Dismissal.* If a party fails to appear or participate in an appeal hearing after proper service of notice, the presiding officer may dismiss the appeal unless a continuance is granted for good cause. If an appeal is dismissed for failure to appear, the board shall have no jurisdiction to consider any subsequent appeal on the appellant's protest.

~~71.21(35)~~ **71.21(36)** *Waivers.*

a. to c. No change.

~~71.21(36)~~ **71.21(37)** *Appeals of board decisions.* A party may seek judicial review of a decision rendered by the board by filing a written notice of appeal with the clerk of the district court where the property is located within 20 days after the letter of disposition of the appeal by the board is mailed to the appellant. Iowa Code chapter 17A applies to judicial review of the board's final decision. The filing of the petition does not itself stay execution or enforcement of the board's final decision. The board may grant a stay on appropriate terms or other temporary remedies during the pendency of judicial review.

**71.21(38)** *Stays of agency actions.* Any party to a contested case proceeding may petition the board for a stay or other temporary remedies pending judicial review of all or part of that proceeding. The petition shall state the reasons justifying a stay or other temporary remedy. In determining whether to grant a stay, the board or presiding officer shall consider the factors listed in Iowa Code section 17A.19(5) "c." A stay may be vacated by the board upon application of any other party.

~~71.21(37)~~ **71.21(39)** *Time requirements.* Time shall be computed as provided in Iowa Code section 4.1(34).

~~71.21(38)~~ **71.21(40)** *Judgment of the board.* Nothing stated in this rule should be construed as prohibiting the exercise of honest judgment, as provided by law, by the board in matters pertaining to valuation and assessment of individual properties.

This rule is intended to implement Iowa Code sections 421.1, 421.1A as amended by 2013 Iowa Acts, Senate File 295, division VI, 421.2, 441.37A as amended by 2013 Iowa Acts, Senate File 295, division VI, 441.38 and 441.49 and chapter 17A.

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