

441.33 Sessions of board of review.

1. The board of review shall be in session from May 1 through the period of time necessary to act on all protests filed under [section 441.37](#) but not later than May 31 each year and for an additional period as required under [section 441.37](#) and shall hold as many meetings as are necessary to discharge its duties. On or before May 31 in those years in which a session has not been extended as required under [section 441.37](#), the board shall return all books, records, and papers to the assessor except undisposed of protests and records pertaining to those protests. If it has not completed its work by May 31, in those years in which the session has not been extended under [section 441.37](#), the director of revenue may authorize the board of review to continue in session for a period necessary to complete its work, but the director of revenue shall not approve a continuance extending beyond July 15. On or before May 31 or on the final day of any extended session required under [section 441.37](#) or authorized by the director of revenue, the board of review shall adjourn until May 1 of the following year. It shall adopt its own rules of procedure, elect its own chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of the board or any other qualified person, except the assessor or any member of the assessor's staff. It may be reconvened by the director of revenue. All undisposed protests in its hands on July 15 shall be automatically overruled and returned to the assessor together with its other records.

2. Within fifteen days following the adjournment of any regular or special session, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of any actions taken during that session.

[R60, §739; C73, §829, 830, 832; C97, §1368, 1370, 1375, 1376; C24, 27, 31, 35, 39, §7127, 7129, 7137, 7138; C46, §405.15, 441.21, 442.1, 442.12, 442.13; C50, 54, 58, §405.15, 442.1, 442.12; C62, 66, 71, 73, 75, 77, 79, 81, S81, §441.33; [81 Acts, ch 145, §1](#)]

[87 Acts, ch 198, §7](#); [2003 Acts, ch 145, §286](#); [2019 Acts, ch 24, §104](#)

Referred to in [§441.35](#), [441.45](#)

Code editor directive applied