

441.31 Board of review.

1. The chairperson of the conference board shall call a meeting by written notice to all of the members of the board for the purpose of appointing a board of review for all assessments made by the assessor. The board of review may consist of either three members or five members. As nearly as possible this board shall include one licensed real estate broker and one licensed architect or person experienced in the building and construction field. In the case of a county, at least one member of the board shall be a farmer. Not more than two members of the board of review shall be of the same profession or occupation and members of the board of review shall be residents of the assessor jurisdiction. The terms of the members of the board of review shall be for six years, beginning with January 1 of the year following their selection. In boards of review having three members the term of one member of the first board to be appointed shall be for two years, one member for four years, and one member for six years. In the case of boards of review having five members, the term of one member of the first board to be appointed shall be for one year, one member for two years, one member for three years, one member for four years, and one member for six years.

2. *a.* However, notwithstanding the board of review appointed by the county conference board pursuant to [subsection 1](#), a city council of a city having a population of seventy-five thousand or more which is a member of a county conference board may provide, by ordinance, for a city board of review to hear appeals of property assessments by residents of that city. The members of the city board of review shall be appointed by the city council. The city shall pay the expenses incurred by the city board of review. However, if the city has a population of more than one hundred twenty-five thousand, the expenses incurred by the city board of review shall be paid by the county. All of the provisions of [this chapter](#) relating to the boards of review shall apply to a city board of review appointed pursuant to [this subsection](#).

b. If a city having a population of more than one hundred twenty-five thousand abolishes its office of city assessor, the city may provide, by ordinance, for a city board of review or request the county conference board to appoint a ten-member county board of review. The initial ten-member county board of review established pursuant to this paragraph shall consist of the members of the city board of review and the county board of review who are serving unexpired terms of office. The members of the initial ten-member county board of review may continue to serve their unexpired terms of office and are eligible for reappointment for a six-year term. The ten-member county board of review created pursuant to this paragraph is in lieu of the boards of review provided for in [subsection 1](#), but the professional and occupational qualifications of members shall apply.

c. For a ten-member county board of review created under paragraph “*b*”, the chairperson of the board may authorize the board of review to convene subunits of the board of not less than three members for the purpose of conducting hearings, receiving evidence, and making recommendations for the resolution of protests to then be considered by the full board of review. Meetings of a majority, but in no case less than three members, of the subunit members under this paragraph shall constitute a meeting of a governmental body under [section 21.2, subsection 2](#), and the meeting shall be conducted in accordance with [chapter 21](#). If a protest is considered by a subunit of the board, the recommendation of the subunit must subsequently be considered by the full board of review for final disposition. A recommendation of a subunit of the board of review may be modified by the full board of review prior to approval.

3. Notwithstanding the requirements of [subsection 1](#), the conference board or a city council which has appointed a board of review may increase the membership of the board of review by an additional two members if it determines that as a result of the large number of protests filed or estimated to be filed the board of review will be unable to timely resolve the protests with the existing number of members. If the board of review has ten members, not more than four additional members may be appointed by the conference board. The additional emergency members shall be appointed for a term set by the conference board or the city council but not for longer than two years. The conference board or the city council

may extend the terms of the emergency members if it makes a similar determination as required for the initial appointment.

[R60, §739; C73, §829, 830, 832; C97, §1368, 1370, 1375, 1376; C24, 27, 31, 35, 39, §7127, 7129, 7137, 7138; C46, §441.21, 442.1, 442.12, 442.13; C50, 54, 58, §405.13, 405A.3, 442.1; C62, 66, 71, 73, 75, 77, 79, 81, §441.31]

[86 Acts, ch 1230, §1](#); [88 Acts, ch 1043, §2](#); [95 Acts, ch 74, §1](#); [97 Acts, ch 22, §2, 3](#); [2017 Acts, ch 131, §7](#); [2023 Acts, ch 18, §1 – 3](#)

Subsection 2, paragraph c applies to assessment protests for assessment years beginning on or after January 1, 2023; 2023 Acts, ch 18, §3