

701—115.1(421,441) Applicability and definitions.

115.1(1) *Applicability and scope.* The rules in this chapter govern the proceedings for appeals filed under Iowa Code section 441.37A before the property assessment appeal board. In cases filed under Iowa Code section 427.1(40), Iowa Code section 441.42, or other applicable provision, the board may use these rules and issue other necessary orders consistent with law.

115.1(2) *Definitions.* For the purpose of these rules, the following definitions apply:

“*Appellant*” means the party filing the appeal with the board.

“*Appellee*” means the party responding to the appeal.

“*Board*” means the property assessment appeal board created by Iowa Code section 421.1A.

“*Contested case*” means a proceeding defined by Iowa Code section 17A.2(5) or 17A.10A.

“*Custodian*” means the board or a person lawfully delegated authority by the board to act for the board in implementing Iowa Code chapter 22.

“*Decision*” means the board’s findings of fact, conclusions of law, decision, and order in a contested case.

“*Electronic filing*” means the electronic transmission of a document to the electronic filing system together with the production and transmission of a notice of electronic filing.

“*Electronic filing system*” means the system established by the board for the filing of papers and service of the same to opposing parties.

“*Electronic record*” means a record, file, or document created, generated, sent, communicated, received, or stored by electronic means.

“*Electronic service*” means the electronic transmission of a notification to the registered users who are entitled to receive notice of the filing.

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

“*Nonelectronic filing*” means a process by which a paper document or other nonelectronic item is filed with the board.

“*Notice of electronic filing*” means an email notification generated by the electronic filing system when a document is electronically filed.

“*Party*” means each person or entity named or admitted as a party or properly seeking and entitled as of right to be admitted as a party.

“*PDF*” means an electronic document filed in a portable document format that is readable by the free Adobe® Acrobat® Reader.

“*Public access terminal*” means a computer located at the board’s office where the public may view, print, and electronically file documents.

“*Registered user*” means an individual who can electronically file documents and electronically view and download files through the use of a username and password.

“*Signature*” means a registered user’s username and password accompanied by one of the following:

1. “Digitized signature” means an embeddable image of a person’s handwritten signature;
2. “Electronic signature” means an electronic symbol (“/s/” or “/registered user’s name/”) executed or adopted by a person with the intent to sign; or
3. “Nonelectronic signature” means a handwritten signature applied to an original document.

“*Written consideration*” means the board’s consideration of an appeal without a hearing.

115.1(3) *Waiver of procedures.* A party may seek waiver from a rule adopted by the board following Iowa Code section 17A.9A.

115.1(4) *Time requirements.* Time is computed as provided in Iowa Code section 4.1(34). For good cause, the board may extend or shorten the time to take any action, except as precluded by statute. Except for good cause stated in the record, before extending or shortening the time to take any action, the board will afford all parties an opportunity to be heard or file written arguments.

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