

RULES OF GOVERNMENT MASON COUNTY BOARD OF REVIEW

The Statutes provide that the Board of Review shall develop and publish rules and regulations as may be necessary for the orderly dispatch of business.

- RULE 1. Regular meetings of the Board of Review of Mason County will be held at the Court House in Havana. Meetings may be held in other parts of the County at the discretion of the Board.
- RULE 2. The Board will convene on or before the third Monday in June and will adjourn from day to day as may be necessary. Appointments may be arranged in advance by contacting the Clerk of the Board of Review between 8 A.M. and 4 P.M.
- RULE 3. The Board shall keep a record of all proceedings and the order of business shall be as follows:
- A. reading and approving the record of the preceding meeting;
 - B. considering complaints and petitions and other matters properly before the Board.
- RULE 4. Any taxpayer or taxing district having a complaint to make shall make the same in writing on forms furnished by the Board. Complaints shall be signed and shall contain the address of the property of the complainant. The original shall be retained by the Board; one copy shall be given to the Supervisor of Assessments who certified the assessment; and the third copy shall be given to complainant showing the filing date. This copy must be kept if complainant desires to show proof of filing. If complainant does not receive a copy within 7 days, complainant shall contact the Board of Review's office. If the complainant is other than the owner, a copy of the complaint shall be sent to the owner. The Board of Review shall only consider a complaint that conforms to the rules stated below:
Evidence must be submitted for complaints to be considered.
Just stating that the value is too high with no supporting evidence will not be accepted. The amount of taxes a property owner pays cannot and will not be accepted as evidence. In the case of residential property, evidence may consist of, but is not limited to, the following:
- 1) proof of a recent sale "arms length": sale/purchase;
 - 2) an appraisal by a State Licensed/Certified Appraiser showing the current market value (not over 2 years old);
 - 3) the assessed value of comparable properties (They must be almost the same in age, size, and type of construction.) if appealing uniformity – in the format provided;
 - 4) recent sales of comparable properties (They must be almost the same in age, size, and type of construction.)
Three or more comparable properties with current "arms length" sales can provide indicators of the fair market value of the property in question;
 - 5) picture of the subject property and the comparable;
 - 6) amount of insurance carried.

In the case of Commercial/Industrial property, evidence may consist of, but not limited to, the following:

- 1) arms length purchase price and closing date of the property in question;
- 2) data sheets reporting the "arms length" sale price and date

- including descriptive data of comparable properties sold;
- 3) an appraisal made by a State Licensed/General Appraiser showing value dated as of January 1 of the assessment appeal;
- 4) income-producing property appeals should include 3 years of operating statements, current leases, gross rent, and vacancy rate;
- 5) picture of the subject property and comparable.

Incomplete evidence, missing data, or absence of documents required by these rules will result in the appeal not being filed by the Board of Review.

RULE 5. Complaints must be filed with the Clerk of the Board of Review on or before the 31st of July, or within 20 calendar days after the date of publication of the assessment list, whichever date is later.

RULE 6. Claims for exemption must be drawn to include the following:

- A. year exemption is requested;
- B. complete legal description;
- C. give full name of corporation or individual property owner and the name and addresses of persons, officer, or agent to whom correspondence should be sent;
- D. manner title was acquired; date deed was executed (attach copy of deed); date, book, page, and document number of recording;
- E. year organization was formed; give full title of act and attach certified copy of charter or other document of origin;
- F. description of property and use;
 - 1. Land
 - a. size or amount of land;
 - b. purpose land is used for (be specific);
 - c. name of user of land;
 - d. income derived from land.
 - 2. Improvements
 - a. number of buildings, size, and number of stories;
 - b. general description;
 - c. photograph (s) of building (s);
 - d. amount of land used for the buildings;
 - e. income derived from buildings;
 - f. use of buildings (be specific);
 - g. specify exact date when use began or initially occupied;
 - h. state whether any part of the property is leased; if so, to whom; attach a copy of any lease agreement;
 - i. if property is owned by a city or village, is it within the incorporated limits?
- G. Claims for exemption must be filed in duplicate setting forth the reasons for the requested exemption. It is not necessary to attach supporting documents to each copy of the petition, but such papers must be filed with the original.

RULE 7. The Clerk of the Board shall file all complaints or petitions in order of presentation, giving said complaint or petition a number by township or taxing district, and shall note the number and character of the complaint or petition on the records of the Board, and when such complaints are scheduled for hearing, and the final decision of the Board.

RULE 8. The Board will either: (1.) notify each complainant by mail when such complainant may appear before the Board to introduce evidence and be heard on his or her complaint; or (2.) determine its proposed action with respect to the

complainant's complaint or petition as shall appear to the Board to be lawful and just and will advise each complainant in writing of such proposed action. If the taxpayer wishes a hearing as to such proposed action, a request for hearing shall be directed to the Board within 10 days from

the date of this notice. If a complainant fails to request a hearing, the Board may take such action with respect to the complainant's complaint as shall appear to the Board to be lawful and just. The Board of Review will hear evidence at the hearing as to the assessed valuation alleged to be incorrect. The Board will take all evidence under advisement and give written notification of the Board's decision within 14 days after said hearing.

RULE 9. The Board may initiate proceedings designed to correct omissions from assessment or cases of under- and over-assessment. The Board shall give at least (not less than) 5 day's notice to the person or corporation concerned directing them to appear before the Board and show cause, if there be any, why the assessment should not be changed. No action shall be taken by the Board prior to time set for hearing unless the party appears before the Board prior to that time.

RULE 10. Petitions addressed to the Board regarding matter of equalization must show clearly the class or classes of property or the taxing district or jurisdiction that appears to be out of line with the general assessment level prevailing in the county. If the petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.

RULE 11. The rules set forth may be amended at any time. Such amendments shall become effective 7 days after publication.*

Dated: July 2, 1990

Amended: October 7, 2004

Approved and Adopted
Forrest VanOrman
Carol Umbach
James Griffin

Clerk, Board of Review

Effective Date: October 15, 2004

Note:**Publishing of the Board of Review rules of Government means making copies available to the general public and entering in the Minute Book.