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July 17, 2015

To: City and County Assessors
From: Property Assessment Appeal Board

Re: Notices of Appeal & Initial Certifications

Dear Assessors,

The PAAB filing period has officially come to a close. We wanted to inform you of an unanticipated delay in the implementation of PAAB's eFiling system. The delay will require a short-term modification to the expected procedures for providing Notices of Appeal and submitting Initial Certifications. We expect these modified procedures to be in place for approximately one month. We will send a follow-up email to all Assessors when the system is operational.

Notice of Appeal

PAAB will begin sending the Notices of Appeal to Assessors in batches today. All Notices will be sent out by next Friday.

You may either receive the Notices by email or CD/DVD in the mail, depending on the number of appeals in your jurisdiction. As a general rule, if there are less than 5 appeals in your jurisdiction, you will likely receive your Notices by email. Please check the accompanying spreadsheet and let us know if any corrections to the email/ mailing list or other additions should be made.

- If the appeal was filed using the webform, you may view all of the source data, as well as access documents attached to the APPEAL FROM BOARD OF REVIEW ACTION webform, at <https://paab.iowa.gov/document/webform-source-data>. Go to column 'AO' and copy the link into your browser.
- If the appeal was filed by mail/in-person, the documents included with the APPEAL FROM BOARD OF REVIEW ACTION form will be included in the email or CD/DVD.

All of these documents will be uploaded to the eFile system when operational.

Initial Certifications

At this time, **DO NOT** file Initial Certifications unless either of the following situations apply:

1. You have received a Notice of Hearing or Notice of Written Consideration. As a best practice, you may want to submit the Initial Certification and Final Record Certification simultaneously. Certifications may be emailed to paab@iowa.gov or sent by mail to PAAB. Please keep in mind that a copy of the full record must also be provided to the opposing party.
2. You believe PAAB should dismiss the appeal because it lacks authority to consider the appeal. If so, email the Initial Certification to paab@iowa.gov along with a short statement explaining why you believe the appeal should be dismissed.

In all other circumstances, we ask that you delay filing the Initial Certification until the eFile system is operational.

Please contact us if you have any questions about this information. We apologize for the inconvenience these temporary procedures may cause.

Best regards,

Jessica Braunschweig-Norris, General Counsel
Brad Hopkins, Assistant General Counsel