

BOARD OF REVIEW'S ANSWER AND CERTIFICATION

PAAB Docket No. _____

Parcel No. _____

Appellant,

vs.

Appellee.

As the Board of Review's attorney or duly authorized representative, the undersigned hereby files and serves the Board of Review's Answer and Certification. The Board of Review hereby states:

1. **Timeliness of board of review protest:** The Board of Review asserts Appellant's protest to the Board of Review was timely / not timely under Iowa Code section 441.37. By selecting "not timely", PAAB will review the appeal file to determine if it has jurisdiction of this appeal and, if not, will dismiss the appeal.

2. **Timeliness of PAAB appeal:** The Board of Review asserts Appellant's appeal to PAAB was timely / not timely under Iowa Code section 441.37A. By selecting "not timely", PAAB will review the appeal file to determine if it has jurisdiction of this appeal and, if not, will dismiss the appeal.

3. **Grounds asserted before the board of review:** The Board of Review asserts the Appellant:
 - a. did not raise any grounds other than those properly raised on the Appellant's Board of Review protest.
 - b. raised new grounds not listed on the Appellant's Board of Review protest by oral or written amendment to the protest. *Allen v. Dallas Cnty. Bd. of Review*, 843 N.W.2d 89 (Iowa 2014). The grounds properly raised to the Board of Review include:

_____.

4. **Certification:** Pursuant to Iowa Admin. R. 701-126.2(5), the Board of Review is attaching the following to this Answer and Certification, and certifies the attachments are true and correct copies:
 - a. the Appellant's Board of Review protest;
 - b. the final decision of the Board of Review; and
 - c. the notice of assessment, if any.

5. **Service of Filings (eFile):** The Board of Review agrees to accept service of filings through PAAB's electronic filing system. The Board of Review acknowledges that its attorney or representative may need to file a Notice of Appearance in order to receive electronic service.

6. **Property Record Card and Other Exhibits:** The Board of Review acknowledges that the subject's property record card or cost report must be filed as 'Exhibit A' at least 21 days prior to the scheduled date for hearing or written consideration of this matter. Iowa Admin. R. 701-126.7(3)(d).

7. **Appearance at PAAB hearings.** If a hearing was requested by the Appellant, the Board of Review intends to appear at the PAAB hearing for the above-captioned appeal by:
 - a. Telephone conference call.
 - b. In-person at PAAB's office in Des Moines, IA.
 - c. Will not participate in the hearing.

The Board of Review may modify this selection at a later date by filing a motion with PAAB.

8. **Board of Review Representation.**

- a. The undersigned will be representing the Board of Review in this appeal. This Answer and Certification also serves as my Appearance.
- b. The undersigned will not be representing the Board of Review in this appeal. The Board of Review's attorney will file a Notice of Appearance.

Signature: _____ Date: _____

Name: _____ AT Number (attorneys only): _____

Mailing Address: _____

Phone Number: (____) _____ Email: _____

Copies to: _____

This form must be filed with PAAB and served on the opposing party.