**Equalization & Review Board**

# Mission

To hear, upon request, any and all taxpayers who own or control taxable property assessed for taxation in Polk County, with respect to the valuation of such property, or the property of others and to fulfill other duties as required by law.

# Membership Requirements

Membership is open to any resident of the county who is knowledgeable about real estate sales and values.

# Meeting Schedule

The Board of E&R’s schedule varies from year to year, and depends on the number of appeals. However, the law requires that the Board hold its first meeting each year, not earlier than the first Monday in April or later than the first Monday in May.

## **Length of Term**

Members of this Board serve a two year term.