

701—2.2(421,17A) Appeal and jurisdiction.

2.2(1) *Jurisdiction.* Jurisdiction is conferred upon the state board by the giving of written notice to the department within 30 days of the rendering of the decision, order, or directive, which is a final agency action from which such appeal is taken. The appellant may appeal the entire decision or order issued by the director or the appellant may appeal only certain issues set forth in the review by the director. In cases in which the state board does not have original jurisdiction, the state board has the power to review all of the original issues raised by the parties in the contested case, even if the issues were not appealed or subject to cross-appeal by the parties.

2.2(2) *Notice of appeal.* The notice of appeal must be proper in format and content as set forth in 701—2.3(421,17A), which governs the notice of appeal.

Notice of appeal may be given by certified mail, return receipt requested, addressed to the department of revenue to the attention of the director, or by service on the director as provided by the Iowa Rules of Civil Procedure. The mailing address for the notice of appeal is Secretary for the State Board, Director's Office, State Board of Tax Review, Hoover State Office Building, 1305 East Walnut Street, Fourth Floor, Des Moines, Iowa 50319.

Proof that the notice of appeal was filed with the state board shall be made by executing an affidavit of mailing signed by the appellant or the appellant's duly authorized representative, with return receipt and a copy of the notice attached. The affidavit shall state that the notice of appeal was mailed to the secretary for the state board indicating the mailing address that was used, or the affidavit shall state that the filing of the notice of appeal was conducted by in-person delivery to the secretary for the state board with a file-stamped copy of the notice having been received and attached to the affidavit.

2.2(3) *Scheduling of case briefs and arguments.* The state board will determine the briefing and argument schedule for the matter on appeal. The state board may resolve the appeal based on the briefs or provide an opportunity for oral argument. The state board may amend a scheduling notice that was issued by the state board. The state board may amend the notice on the board's own motion or after consideration of a petition requesting such a modification from any of the parties involved in the appeal.