

IN THE COURT OF APPEALS OF IOWA

No. 3-441 / 12-1376

Filed June 26, 2013

LEONDORF, L.L.C.,
Plaintiff-Appellant,

vs.

**BOARD OF REVIEW OF
BLACK HAWK COUNTY, IOWA,**
Defendant-Appellee.

Appeal from the Iowa District Court for Black Hawk County, Jon Fister,
Judge.

Leondorf, L.L.C. appeals the district court's assessment of costs.

REVERSED AND REMANDED WITH DIRECTIONS.

Eric W. Johnson and Kate B. Mitchell of Beecher, Field, Walker, Morris,
Hoffman & Johnson, P.C., Waterloo, for appellant.

David J. Mason and Andrew C. Abbott of Mason Law Office, Waterloo, for
appellee.

Considered by Doyle, P.J., and Danilson and Mullins, JJ.

DANILSON, J.

Leondorf, L.L.C. (hereinafter “Leondorf”) appeals the district court’s decision to assess costs on its petition “as if six separate petitions had been filed, including six filing fees, and so forth.” On appeal, it contends the district court abused its discretion because there is no legal basis for its decision. If we find the district court did not abuse its discretion in assessing costs, Leondorf requests, in the alternative, that we assess one-third of the costs to it and the remaining two-thirds to Respondent. We find the district court did abuse its discretion in assessing fees as if six separate actions were filed. We reverse and remand with directions.

I. Background Facts.

Leondorf owns six properties in Black Hawk County. After realizing the 2011 property tax assessment on each was significantly higher than the 2010 assessment, Leondorf decided to protest the values. The assessor required Leondorf to file a separate petition for each parcel for local board review. On June 21, 2011, the Board of Review of Black Hawk County (hereinafter “Board of Review”) denied all six protests. Leondorf filed a petition on appeal from the Board of Review in which it requested the district court reduce the property tax assessments on all six properties. The matter came before the district court on May 21, 2012. The next day, the court entered an order confirming the assessed valuation for each parcel and dismissing Leondorf’s petition at its cost. Additionally, the order provided, “[b]ecause this petition embraced six separate appeals, the clerk shall tax costs as if six separate petitions have been filed,

including six filing fees, and so forth, except there shall be no additional costs for the hearing because the appeals were consolidated into one hearing.” Leondorf filed a motion to reconsider, limiting its request to the district court’s ruling on costs. The district court denied the motion and Leondorf now appeals.

II. Standard of Review

We review the district court’s decision for an abuse of discretion. See *Wymer v. Dagnillo*, 162 N.W.2d 514, 519 (Iowa 1968) (“In an equity action the trial court has a large discretion in the matter of taxing costs and [the appellate court] will not ordinarily interfere therewith.”).

III. Discussion.

In this case, Leondorf filed only one petition. The district court accepted the petition as it was filed, conducted one hearing, and disposed of the issues in a single order. Iowa Code section 602.8105(1)(a) states, “The clerk of the district court shall collect the following fees . . . for filing and docketing a petition, one hundred eighty-five dollars.” The district court abused its discretion when it multiplied the court costs by six. To assess six times the court costs, the district court should have required the actions to be separately docketed by the clerk. Without docketing them separately, there remained only one action and the court did not have the authority to multiply the statutorily prescribed cost.¹

¹ We note that misjoinder of ordinary actions requires the court to “order the causes docketed separately or strike those causes which should be stricken, always retaining at least one cause docketed in the original case.” Iowa R. Civ. P. 1.236. Although we acknowledge the case at hand is an administrative appeal and we do not face the issue of misjoinder, we reference this rule to reflect the duties the clerk must perform to have separate actions docketed.

Here, the clerk docketed the action as one case and only one filing fee was collectible and the costs may only be assessed as a single case. Because we find the district court abused its discretion when requiring the clerk to assess six times the amount of the costs, we decline to address Leondorf's alternative argument. We reverse and remand with direction for costs to be assessed in accordance with this opinion.

REVERSED AND REMANDED WITH DIRECTIONS.