701—2.18(17A) Definitions. For the purposes of division II, the following definitions shall apply:

"Board" or *"state board"* means the state board of tax review created by Iowa Code section 421.1.

"Contested case" means a proceeding defined by Iowa Code section 17A.2(5), over which the state board of tax review has original jurisdiction to commence a contested case proceeding, and includes any matter defined as a no factual dispute contested case pursuant to Iowa Code section 17A.10A.

"Department" means the department of revenue.

"Department of inspections and appeals" means the Iowa department of inspections and appeals which was created and is governed by Iowa Code chapter 10A.

"Director" means the director of the department of revenue or the director's authorized representative.

"Division of administrative hearings" means the division of the department of inspections and appeals responsible for holding contested case proceedings pursuant to Iowa Code chapter 10A.

"Issuance" means the date of mailing of a decision or order or date of delivery if service is by other means, unless another date is specified in the order.

"Party" means each person or agency named or admitted as a party or properly seeking and entitled as of right to be admitted as a party.

"Person" means any individual; estate; trust; fiduciary; partnership including limited liability partnership; corporation including limited liability corporation; association; governmental subdivision; public or private organization of any character; or any other individual or entity allowed by definition under the law of another agency involved in the proceedings under this division.

"Presiding officer" means the members of the state board officiating over the contested case proceedings or, if the state board exercises its discretion and the notice of appeal is transferred from the state board to the department of inspections and appeals, then "presiding officer" means an administrative law judge employed by the division of administrative hearings of the department of inspections and appeals.

"Proposed decision" means the presiding officer's recommended findings of fact, conclusions of law, decision, and order in a contested case.