

441.49 Adjustment by auditor.

1. *a.* The department shall keep a record of the review and adjustment proceedings and finish the proceedings on or before October 1 unless for good cause the proceedings cannot be completed by that date. The department shall notify each county auditor by mail of the final action taken at the proceedings and specify any adjustments in the valuations of any class of property to be made effective for the jurisdiction.

b. However, an assessing jurisdiction may request the department to permit the use of an alternative method of applying the equalization order to the property values in the assessing jurisdiction, provided that the final valuation shall be equivalent to the department's equalization order. The assessing jurisdiction shall notify the county auditor of the request for the use of an alternative method of applying the equalization order and the department's disposition of the request. The request to use an alternative method of applying the equalization order, including procedures for notifying affected property owners and appealing valuation adjustments, shall be made within ten days from the date the county auditor receives the equalization order and the valuation adjustments, and appeal procedures shall be completed by November 30 of the year of the equalization order. Compliance with the provisions of [section 441.21](#) is sufficient grounds for the department to permit the use of an alternative method of applying the equalization order.

2. *a.* On or before October 8 the county auditor shall cause to be published in official newspapers of general circulation the final equalization order. The county auditor shall also notify each property owner or taxpayer whose valuation has been increased by the final equalization order by mail postmarked on or before October 8. The publication and the individual notice mailed to each property owner or taxpayer whose valuation has been increased shall include, in type larger than the remainder of the publication or notice, the following statements:

Assessed values are equalized by the department of revenue every two years. Local taxing authorities determine the final tax levies and may reduce property tax rates to compensate for any increase in valuation due to equalization. If you are not satisfied that your assessment as adjusted by the equalization order is correct, you may file a protest against such assessment with the board of review on or after October 9, to and including October 31.

b. Failure to publish the equalization order or to notify property owners or taxpayers of the equalization order has no effect upon the validity of the orders.

3. The county auditor shall add to or deduct from the valuation of each class of property in the county the required percentage, rejecting all fractions of fifty cents or less in the result, and counting all fractions over fifty cents as one dollar. For any special charter city that levies and collects its own tax based on current year assessed values, the equalization percentage shall be applied to the following year's values, and shall be considered the equalized values for that year for purposes of [this chapter](#).

4. The local board of review shall reconvene in special session from October 10 to November 15 for the purpose of hearing the protests of affected property owners or taxpayers within the jurisdiction of the board whose valuation of property if adjusted pursuant to the equalization order issued by the department of revenue will result in a greater value than permitted under [section 441.21](#). The board of review shall accept protests only during the period of time from October 9, to and including October 31. The board of review shall limit its review to only the timely filed protests. The board of review may adjust all or a part of the percentage increase ordered by the department of revenue by adjusting the actual value of the property under protest to one hundred percent of actual value. Any adjustment so determined by the board of review shall not exceed the percentage increase provided for in the department's equalization order. The determination of the board of review on filed protests is final, subject to appeal to the property assessment appeal board. A final decision by the local board of review, or the property assessment appeal board, if the local board's decision is appealed, is subject to review by the director of revenue for the purpose of determining whether the board's actions substantially altered the equalization

order. In making the review, the director has all the powers provided in [chapter 421](#), and in exercising the powers the director is not subject to [chapter 17A](#). Not later than fifteen days following the adjournment of the board, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of all actions taken by the board of review during this session.

5. Not later than ten days after the date the final equalization order is issued, the city or county officials of the affected county or assessing jurisdiction may appeal the final equalization order to the director of revenue. The appeal shall not delay the implementation of the equalization orders. The director shall grant a hearing, and upon hearing the director shall determine the correctness of the final equalization order, and notify city or county officials of the affected county or assessing jurisdiction of the decision by mail. Judicial review of the decision of the director of revenue may be sought by the city or county officials in accordance with [chapter 17A](#).

6. Tentative and final equalization orders issued by the department of revenue are not rules as defined in [section 17A.2, subsection 7](#).

[C51, §483; R60, §743; C73, §836; C97, §1382; S13, §1382; C24, 27, 31, 35, 39, §7143; C46, 50, 54, 58, §442.18; C62, 66, 71, 73, 75, 77, 79, 81, S81, §441.49; [81 Acts, ch 145, §3](#)]

[99 Acts, ch 167, §1](#); [2003 Acts, ch 145, §286](#); [2005 Acts, ch 150, §132](#); [2011 Acts, ch 25, §47](#); [2015 Acts, ch 109, §74, 75](#); [2015 Acts, ch 116, §11, 13](#)

Referred to in [§421.17, §441.21, §441.37A](#)

For future repeal, effective July 1, 2021, of 2005 amendments to subsection 4 and subsequent amendments relating to the property assessment appeal board, see [2005 Acts, ch 150, §134](#); [2013 Acts, ch 123, §62, 64, 68](#); 2015 Acts, ch 109, §1

See Code editor's note on simple harmonization

2015 amendment to subsections 2 and 4 by 2015 Acts, ch 116, §11, applies to assessment years beginning on or after January 1, 2016; 2015 Acts, ch 116, §13

Subsections 1, 2, 4, 5, and 6 amended