

**441.30 Informal assessment review period — recommendation.**

1. Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may contact the assessor by telephone or in writing by paper or electronic medium on or after April 2, to and including April 25, of the year of the assessment to inquire about the specifics and accuracy of the assessment. Such an inquiry may also include a request for an informal review of the assessment by the assessor under one or more of the grounds for protest authorized under [section 441.37](#). In any county that has been declared to be a disaster area by proper federal authorities or that is the subject of a state of disaster emergency proclamation by the governor after March 1 and prior to May 20 of the year of assessment, the period for inquiries under [this subsection](#) shall be extended to and include May 25 of such year.

2. In response to an inquiry under [subsection 1](#), if the assessor, following an informal review, determines that the assessment was incorrect under one or more of the grounds for protest authorized under [section 441.37](#), the assessor may, on or before April 25, or on or before May 25 if the period of time is extended under [subsection 1](#), recommend that the property owner or aggrieved taxpayer file a protest with the local board of review and may file a recommendation with the local board of review related to the informal review, or may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties.

3. A recommendation filed with the local board of review by the assessor pursuant to [subsection 2](#) shall be utilized by the local board of review in the evaluation of all evidence properly before the local board of review.

4. [This section](#), including any action taken by the assessor under [this section](#), shall not be construed to limit a property owner or taxpayer's ability to file a protest with the local board of review under [section 441.37](#).

2013 Acts, ch 123, §54, 64, 65; 2015 Acts, ch 116, §7, 13; 2017 Acts, ch 151, §10, 29; 2023 Acts, ch 129, §1

Referred to in §441.23, 441.26, 441.28  
Subsections 1 and 2 amended