

445.5 Statement and receipt.

1. As soon as practicable after receiving the tax list prescribed in [chapter 443](#), the treasurer shall deliver to the titleholder, by regular mail, or if requested by the titleholder, by electronic transmission, a statement of taxes due and payable which shall include the following information:

- a. The year of tax.
- b. A description of the parcel.
- c. The assessed value of the parcel, itemized by the value for land, dwellings, and buildings, for the current year and the previous year as valued by the assessor after application of any equalization orders.
- d. The taxable value of the parcel, itemized by the value for land, dwellings, and buildings, for the current year and the previous year after application of any equalization orders, assessment limitations, and itemized valuation exemptions.
- e. The complete name of all taxing authorities receiving a tax distribution, the amount of the distribution, and the percentage distribution for each named authority, listed from the highest to the lowest distribution percentage.
- f. The consolidated levy rate for one thousand dollars of taxable valuation multiplied by the taxable valuation to produce the gross taxes levied before application of credits against levied taxes for the previous and current fiscal years.
- g. The itemized credits against levied taxes deducted from the gross taxes levied in order to produce the net taxes owed for the previous and current fiscal years.
- h. The total amount of taxes levied by each taxing authority in the previous fiscal year and the current fiscal year and the difference between the two amounts, expressed as a percentage increase or decrease.
- i. Until November 7, 2024, the hours during which polling places are open on election days. This paragraph is repealed effective July 1, 2025.

2. a. The county treasurer shall each year, upon request, deliver to the following persons or entities, or their duly authorized agents, a copy of the tax statement or tax statement information:

- (1) Contract purchaser.
- (2) Lessee.
- (3) Mortgagee.
- (4) Financial institution organized or chartered or holding an authorization certificate pursuant to [chapter 524](#) or [533](#).
- (5) Federally chartered financial institution.

b. The treasurer may negotiate and charge a reasonable fee not to exceed the cost of producing the information for a requester described in paragraph “a”, subparagraphs (3) through (5), for a tax statement or tax statement information provided by the treasurer.

3. A person other than those listed in [subsection 2](#), who requests a tax statement or tax statement information, shall pay a fee to the treasurer at a rate not to exceed two dollars per parcel.

4. The titleholder may make written request to the treasurer to have the tax statement delivered to a person or entity in lieu of to the titleholder. A fee shall not be charged by the treasurer for delivering the tax statement to such person or entity in lieu of to the titleholder.

5. Failure to receive a tax statement is not a defense to the payment of the total amount due.

6. The county treasurer shall deliver to the taxpayer a receipt stating the year of tax, date of payment, a description of the parcel, and the amount of taxes, interest, fees, and costs paid when payment is made by cash tender. A receipt for other payment tender types shall only be delivered upon request. The receipt shall be in full for the first half, second half, or full year amounts unless a payment is made under [section 445.36A](#) or [435.24, subsection 6](#).

[R60, §760; C73, §867; C97, §1405; C24, 27, 31, 35, 39, §7188; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §445.5]

[83 Acts, ch 156, §1, 2](#); [91 Acts, ch 191, §30](#); [97 Acts, ch 206, §22, 24](#); [98 Acts, ch 1186, §2, 3, 5](#); [99 Acts, ch 167, §2](#); [2003 Acts, ch 24, §8](#); [2005 Acts, ch 34, §12, 13, 26](#); [2006 Acts, ch](#)

1010, §114; 2006 Acts, ch 1070, §20; 2011 Acts, ch 25, §98; 2011 Acts, ch 109, §2; 2012 Acts, ch 1017, §85; 2012 Acts, ch 1021, §78; 2012 Acts, ch 1133, §61, 70; 2021 Acts, ch 12, §72, 73
Referred to in §321M.9