

CHAPTER 441

ASSESSMENT AND VALUATION OF PROPERTY

Referred to in §306.22, 403.19, 419.11, 421.17, 437A.16A, 461A.25

ASSESSORS			
441.1	Office of assessor created.	441.30	Informal assessment review period — recommendation.
441.2	Conference board.	441.31	Board of review.
441.3	Examining board.	441.32	Terms — vacancies.
441.4	Removal of member.	441.33	Sessions of board of review.
441.5	Examination and certification of applicants — incumbents.	441.34	Quarters — hours — expenses.
441.6	Appointment of assessor — confirmation by director of revenue.	441.35	Powers of review board.
441.7	Special examination.	441.36	Change of assessment — notice.
441.8	Term — continuing education — filling vacancy.	441.37	Protest of assessment — grounds.
441.9	Removal of assessor.	441.37A	Appeal of protest to property assessment appeal board.
441.10	Deputies — examination and appointment — suspension or discharge.	441.37B	Appeal to district court from property assessment appeal board.
441.11	Incumbent deputy assessors.	441.38	Appeal to district court from local board of review.
441.12	Reserved.	441.38A	Notice to school district. Repealed by 2017 Acts, ch 151, §26, 29.
441.13	Office personnel.	441.38B	Appeal to district court from property assessment appeal board. Repealed by 2017 Acts, ch 151, §26, 29.
441.14	Reserved.		
441.15	Bond.	441.39	Notice of assessment protests and appeals to taxing districts.
441.16	Budget — assessment expense fund.	441.40	Costs, fees, and expenses apportioned.
DUTIES		441.41	Legal counsel — special counsel.
441.17	Duties of assessor.	441.42	Appeal on behalf of public.
441.18	Listing and valuation.	441.43	Power of court.
441.19	Owner to assist — provisions for assessment.	441.44	Notice of voluntary settlement.
441.20	Reserved.	441.45	Abstract to state department of revenue.
441.21	Actual, assessed, and taxable value.	441.46	Assessment date.
441.21A	Commercial and industrial property tax replacement — replacement claims.	441.47	Adjusted valuations.
441.22	Forest and fruit-tree reservations.	441.48	Notice of adjustment — appeal — final action.
441.23	Notice of valuation.	441.49	Adjustment by auditor.
441.24	Refusal to furnish statement.	441.50	Appraisers employed.
441.25	False statement.	441.51	Reserved.
441.26	Assessment rolls and books.	441.52	Failure to perform duty.
441.27	Uniform assessment rolls.	441.53	Definitions.
441.28	Assessment rolls — change — notice to taxpayer.	441.54	Construction.
441.28A	Electronic delivery authorized.	441.55	Conflicting laws.
441.29	Plat book — index system.	441.56	Assessor's duties — combined appointment.
		441.57	through 441.71 Reserved.
		441.72	Assessment of platted lots.
		441.73	Litigation expense fund.

ASSESSORS

441.1 Office of assessor created.

1. In every county in the state of Iowa the office of assessor is hereby created.
2. A city having a population of ten thousand or more, according to the latest federal census, may by ordinance provide for the selection of a city assessor and for the assessment of property in the city under the provisions of [this chapter](#). A city desiring to provide for assessment under the provisions of [this chapter](#) shall, not less than sixty days before the expiration of the term of the assessor in office, notify the taxing bodies affected and proceed to establish a conference board, examining board, and board of review and select an assessor, all as provided in [this chapter](#). A city desiring to abolish the office of city assessor shall repeal the ordinance establishing the office of city assessor, notify the county conference board and the affected taxing districts, provide for the transfer of appropriate records and other matters, and provide for the abolition of the respective boards and the termination of the terms of office of the assessor and members of the respective boards. The abolition of the city assessor's office shall take effect on July 1 following notification of the abolition unless otherwise agreed to by the affected conference boards. If notification of the proposed abolition is made after January 1, sufficient funds shall be transferred from the city assessor's budget to fund the additional responsibilities transferred to the county assessor for the next fiscal year.
3.
 - a. The conference boards of two or more counties may enter into an agreement under [chapter 28E](#) to share the services of an assessor, chief deputy assessor, and professional and clerical assistants for the assessor. The agreement shall be written and entered into the board's respective minutes. The assessor shall be appointed under [section 441.6](#) in all of the counties the assessor will serve as provided in the written agreement. The assessor shall serve for a term as provided in [section 441.8](#).
 - b. The written agreement shall provide for the determination of the cost of the shared assessor and staff and the manner of allocation of the cost to each county for inclusion in the respective budgets. The written agreement shall designate one conference board to make payments for salaries and other costs of the shared assessor and staff. The conference board shall be reimbursed by the other conference boards in accordance with the agreement. The written agreement may provide for the methods of abolishing the shared assessor agreement and the procedure to resolve a tie vote in any action taken by the conference boards.
 - c. Unless the context otherwise requires, an assessor serving multiple counties under [this subsection](#) shall have all of the same powers and duties, and be subject to the same restrictions, as a county assessor as set forth in [this chapter](#) and as otherwise provided by law. However, an assessor serving multiple counties as provided in [this subsection](#) shall not be considered to be in violation of [section 441.17, subsection 1](#), by serving the multiple counties that have agreed to share the assessor.
 - d. The provisions of [chapter 28E](#) are applicable to [this subsection](#).
[C50, 54, 58, §405A.1, 441.1; C62, 66, 71, 73, 75, §441.1, 441.51; C77, 79, 81, §441.1]
[97 Acts, ch 22, §1; 2022 Acts, ch 1010, §1; 2022 Acts, ch 1153, §12](#)

441.2 Conference board.

In each county and each city having an assessor there shall be established a conference board. In counties the conference board shall consist of the mayors of all incorporated cities in the county whose property is assessed by the county assessor; one representative from the board of directors of each high school district of the county, who is a resident of the county, said board of directors appointing said representative for a one-year term and notifying the clerk of the conference board as to their representative; and members of the board of supervisors. In cities having an assessor the conference board shall consist of the members of the city council, school board, and county board of supervisors. In the counties the chairperson of the board of supervisors shall act as chairperson of the conference board, in cities having an assessor the mayor of the city council shall act as chairperson of the conference board. In any action taken by the conference board, the mayors of all incorporated cities in the county whose property is assessed by the county assessor shall

constitute one voting unit, the members of the city board of education or one representative from the board of directors of each high school district of the county shall constitute one voting unit, the members of the city council shall constitute one voting unit, and the county board of supervisors shall constitute one voting unit, each unit having a single vote and no action shall be valid except by the vote of not less than two out of the three units. The majority vote of the members present of each unit shall determine the vote of the unit. The assessor shall be clerk of the conference board.

[R60, §739; C73, §829, 830, 832; C97, §1368, 1370, 1375, 1376; C24, 27, 31, 35, 39, **§7127, 7129, 7137, 7138**; C46, §441.21, 442.1, 442.12, 442.13; C50, 54, 58, §441.2, 442.1; C62, 66, 71, 73, 75, 77, 79, 81, §441.2]

[2022 Acts, ch 1021, §105](#)

Referred to in [§39.13](#), [331.401](#)

441.3 Examining board.

At a regular meeting of the conference board each voting unit of the conference board shall appoint one person who is a resident of the assessor jurisdiction to serve as a member of an examining board to hold an examination for the positions of assessor or deputy assessor. This examining board shall organize as soon as possible after its appointment with a chairperson and secretary. All its necessary expenditures shall be paid as provided. Members of the board shall serve without compensation. The terms of each shall be for six years.

[C46, §405.1; C50, 54, 58, §405.1, 405A.2, 441.3; C62, 66, 71, 73, 75, 77, 79, 81, §441.3]

[88 Acts, ch 1043, §1](#)

441.4 Removal of member.

A member of this examining board may be removed by the voting unit of the conference board by which the member was appointed but only after specific charges have been filed and a public hearing held, if a public hearing is requested by the discharged member of the board. Subsequent appointments and an appointment to fill a vacancy shall be made in the same way as the original appointment.

[C46, 50, 54, 58, §405.2; C62, 66, 71, 73, 75, 77, 79, 81, §441.4]

[2013 Acts, ch 90, §107](#); [2014 Acts, ch 1092, §95](#)

441.5 Examination and certification of applicants — incumbents.

1. For the purpose of examining and certifying candidates for the positions of assessor and deputy assessor, the director of revenue shall prepare an examination and provide for an examination process. The director shall approve one or more examination locations and shall make a list of the approved locations available to applicants. Each applicant shall select an examination location from the list of approved locations. The director shall notify applicants of the date and time of the examination at least thirty days prior to the date of the examination.

2. These examinations shall be conducted by the director of revenue in the same manner as other similar examinations, including secrecy regarding questions prior to the examination and in accordance with other rules as may be prescribed by the director of revenue. The examination shall cover the following and related subjects:

a. Laws pertaining to the assessment of property for taxation, with emphasis on market value assessment as provided in [this chapter](#).

b. Laws on tax exemption.

c. Assessment of real estate and personal property, including market value assessment in accordance with [this chapter](#) and including fundamental principles and practices of property appraisal and valuation which are consistent with market value assessment as provided in [this chapter](#).

d. The rights of taxpayers and property owners related to the assessment of property for taxation.

e. The duties of the assessor.

f. Other items related to the position of assessor.

3. Only individuals who possess a high school diploma or its equivalent and who have completed the preliminary education requirements established under [subsection 4](#) are

eligible to take the examination. A person desiring to take the examination shall complete an application prior to the administration of the examination. Evidence of successful completion of the preliminary education requirements under [subsection 4](#) shall be included with the application.

4. The director of revenue shall prescribe by rule preliminary education requirements, including a preliminary course of study, that each individual must successfully complete in order to be eligible to take the examination. The course of study prescribed by the director of revenue may include those subjects covered by the examination and listed under [subsection 2](#) and any other subjects or courses the director of revenue deems relevant, including those courses offered and standards established by the international association of assessing officers.

5. The director of revenue shall grade the examination taken. The director shall notify each applicant of the score attained by the applicant on the examination. An individual who attains a score of seventy percent or greater on the examination is eligible to be certified by the director of revenue as a candidate for any assessor position. Any person who passes the examination and who possesses at least two years of appraisal related experience as determined by the director of revenue shall be granted regular certification and become eligible for appointment to a six-year term as assessor. Any person who passes the examination but who lacks such experience shall be granted temporary certification, and shall be eligible for a provisional appointment as assessor.

6. Any person possessing temporary certification who receives a provisional appointment as assessor shall, during the person's first eighteen months in office, be required to complete a course of study prescribed and administered by the director of revenue. Upon the successful completion of this course of study, the assessor shall be granted regular certification and shall be eligible to remain in office for the balance of the assessor's six-year term. All expenses incurred in obtaining regular certification shall be defrayed by the assessment expense fund.

7. Following the administration of the examination, the director of revenue shall establish a register containing the names, in alphabetical order, of all individuals who are eligible for appointment as assessor. The test scores of individuals on the register shall be given to a city or county conference board upon request. All eligible individuals shall remain on the register for a period of two years following the date of certification granted by the director.

8. Incumbent assessors who have served six consecutive years shall be placed on the register of individuals eligible for appointment as assessor. In order to be appointed to the position of assessor, the assessor shall comply with the continuing education requirements. The number of credits required for certification as eligible for appointment as assessor in a jurisdiction other than where the assessor is currently serving shall be prorated according to the percentage of the assessor's term which is covered by the continuing education requirements of [section 441.8](#). The credit necessary for certification for appointment is the product of one hundred fifty multiplied by the quotient of the number of months served of an assessor's term covered by the continuing education requirements of [section 441.8](#) divided by seventy-two. If the number of credits necessary for certification for appointment as determined under [this subsection](#) results in a partial credit hour, the credit hour shall be rounded to the nearest whole number.

[C46, §405.3; C50, 54, 58, §405.3, 441.2, 441.3; C62, 66, 71, 73, 75, 77, 79, 81, §441.5]

[88 Acts, ch 1228, §1](#); [2003 Acts, ch 145, §286](#); [2011 Acts, ch 25, §95](#); [2013 Acts, ch 110, §5, 6](#); [2017 Acts, ch 151, §3, 4, 30](#)

Referred to in [§441.7](#), [441.8](#), [441.11](#), [441.56](#)

441.6 Appointment of assessor — confirmation by director of revenue.

1. When a vacancy occurs in the office of city or county assessor, the examining board shall, within seven days of the occurrence of the vacancy, request the director of revenue to forward a register containing the names of all individuals eligible for appointment as assessor. The examining board may, at its own expense, conduct a further examination, either written or oral, of any person whose name appears on the register, and shall make written report of the examination and submit the report together with the names of those individuals certified

by the director of revenue to the conference board within fifteen days after the receipt of the register from the director of revenue.

2. Upon receipt of the report of the examining board, the chairperson of the conference board shall by written notice call a meeting of the conference board to appoint an assessor. The meeting shall be held not later than seven days after the receipt of the report of the examining board by the conference board. At the meeting, the conference board shall appoint an assessor from the register of eligible candidates. However, if a special examination has not been conducted previously for the same vacancy, the conference board may request the director of revenue to hold a special examination pursuant to [section 441.7](#). The chairperson of the conference board shall give written notice to the director of revenue of the appointment within ten days of the decision of the board.

3. The appointee selected by the conference board under [subsection 2](#) or appointed to a succeeding term under [section 441.8, subsection 1](#), shall not assume the office of city or county assessor until such appointment is confirmed by the director of revenue. If the director of revenue rejects the appointment, the examining board shall conduct a new examination and submit a new report to the conference board under [subsection 1](#). The director of revenue shall adopt rules pursuant to [chapter 17A](#) to implement and administer [this subsection](#).

[C46, 50, 54, 58, §405.4; C62, 66, 71, 73, 75, 77, 79, 81, §441.6]

[2003 Acts, ch 145, §286; 2005 Acts, ch 140, §54; 2019 Acts, ch 24, §104; 2020 Acts, ch 1118, §105, 106; 2021 Acts, ch 86, §75](#)

Referred to in [§441.1, 441.7, 441.8, 441.56](#)

441.7 Special examination.

1. If the conference board fails to appoint an assessor from the list of individuals on the register, the conference board shall request permission from the director of revenue to hold a special examination in the particular city or county in which the vacancy has occurred. Permission may be granted by the director of revenue after consideration of factors such as the availability of candidates in that particular city or county.

2. The director of revenue shall conduct no more than one special examination for each vacancy in an assessing jurisdiction. The examination shall be conducted by the director of revenue as provided in [section 441.5](#), except as otherwise provided in [this section](#). The examining board shall give notice of holding the examination for assessor by posting a written notice in a conspicuous place in the county courthouse in the case of county assessors or in the city hall in the case of city assessors, stating that at a specified date, an examination for the position of assessor will be held at a specified place. Similar notice shall be given at the same time by one publication of the notice in three newspapers of general circulation in the case of a county assessor, or in case there are not three such newspapers in a county, then in newspapers which are available, or in one newspaper of general circulation in the city in the case of city assessor.

3. The conference board of the city or county in which a special examination is held shall reimburse the department of revenue for all expenses incurred in the administration of the examination, to be paid for by the respective city or county assessment expense fund. Following the administration of this special examination, the director of revenue shall certify to the examining board a new list of candidates eligible to be appointed as assessor and the examining board and conference board shall proceed in accordance with the provisions of [section 441.6](#).

[C46, 50, 54, 58, §405.5; C62, 66, 71, 73, 75, 77, 79, 81, §441.7]

[2003 Acts, ch 145, §286; 2022 Acts, ch 1032, §61](#)

Referred to in [§441.6, 441.56](#)

441.8 Term — continuing education — filling vacancy.

1. The term of office of an assessor appointed under [this chapter](#) shall be for six years. Appointments for each succeeding term shall be made in the same manner as the original appointment except that not less than ninety days before the expiration of the term of the assessor the conference board shall hold a meeting to determine whether or not it desires to reappoint the incumbent assessor to a new term. The conference board shall have the

power to reappoint the incumbent assessor only if the incumbent assessor has satisfactorily completed the continuing education program provided for in [this section](#). If the decision is made not to reappoint the assessor, the assessor shall be notified, in writing, of such decision not less than ninety days prior to the expiration of the assessor's term of office. Failure of the conference board to provide timely notification of the decision not to reappoint the assessor shall result in the assessor being reappointed.

2. a. The director of revenue shall develop and administer a program of continuing education which shall emphasize assessment and appraisal procedures, and the assessment laws of this state, and which shall include the subject matter specified in [section 441.5](#).

b. The director of revenue shall establish, designate, or approve courses, workshops, seminars, or symposiums to be offered as part of the continuing education program, the content of these courses, workshops, seminars, or symposiums and the number of hours of classroom instruction for each. The director of revenue may provide that no more than thirty hours of tested credit may be received for the submission of a narrative appraisal approved by a professional appraisal society designated by the director. At least once each year the director of revenue shall evaluate the continuing education program and make necessary changes in the program.

3. Upon the successful completion of courses, workshops, seminars, a narrative appraisal or symposiums contained in the program of continuing education, as demonstrated by attendance at sessions of the courses, workshops, seminars or symposiums and, in the case of a course designated by the director of revenue, attaining a grade of at least seventy percent on an examination administered at the conclusion of the course, or the submission of proof that a narrative appraisal has been approved by a professional appraisal society designated by the director of revenue the assessor or deputy assessor shall receive credit equal to the number of hours of classroom instruction contained in those courses, workshops, seminars, or symposiums or the number of hours of credit specified by the director of revenue for a narrative appraisal. An assessor or deputy assessor shall not be allowed to obtain credit for a course, workshop, seminar, or symposium for which the assessor or deputy assessor has previously received credit during the current term or appointment except for those courses, workshops, seminars, or symposiums designated by the director of revenue. Only one narrative appraisal may be approved for credit during the assessor's or deputy assessor's current term or appointment and credit shall not be allowed for a narrative appraisal approved by a professional appraisal society prior to the beginning of the assessor's or deputy assessor's current term or appointment. The examinations shall be confidential, except that the director of revenue and persons designated by the director may have access to the examinations.

4. Upon receiving credit equal to one hundred fifty hours of classroom instruction during the assessor's current term of office of which at least ninety of the one hundred fifty hours are from courses requiring an examination upon conclusion of the course, the director of revenue shall certify to the assessor's conference board that the assessor is eligible to be reappointed to the position. For persons appointed to complete an unexpired term, the number of credits required to be certified as eligible for reappointment shall be prorated according to the amount of time remaining in the present term of the assessor. If the person was an assessor in another jurisdiction, the assessor may carry forward any credit hours received in the previous position in excess of the number that would be necessary to be considered current in that position. Upon written request by the person seeking a waiver of the continuing education requirements, the director may waive the continuing education requirements if the director determines good cause exists for the waiver.

5. Within each six-year period following the appointment of a deputy assessor, the deputy assessor shall comply with [this section](#) except that upon the successful completion of ninety hours of classroom instruction of which at least sixty of the ninety hours are from courses requiring an examination upon conclusion of the course, the deputy assessor shall be certified by the director of revenue as being eligible to remain in the position. If a deputy assessor fails to comply with [this section](#), the deputy assessor shall be removed from the position until successful completion of the required hours of credit. If a deputy is appointed to the office of assessor, the hours of credit obtained as deputy pursuant to [this section](#) shall be credited

to that individual as assessor and for the individual to be reappointed at the expiration of the term as assessor, that individual must obtain the credits which are necessary to total the number of hours for reappointment. Upon written request by the person seeking a waiver of the continuing education requirements, the director may waive the continuing education requirements if the director determines good cause exists for the waiver.

6. Each conference board shall include in the budget for the operation of the assessor's office funds sufficient to enable the assessor and any deputy assessor to obtain certification as provided in [this section](#). The conference board shall also allow the assessor and any deputy assessor sufficient time off from their regular duties to obtain certification. The director of revenue shall adopt rules pursuant to [chapter 17A](#) to implement and administer [this section](#).

7. If the incumbent assessor is not reappointed as provided in [this section](#), then not less than sixty days before the expiration of the term of said assessor, a new assessor shall be selected as provided in [section 441.6](#).

8. In the event of the removal, resignation, death, or removal from the county of the said assessor, the conference board shall proceed to fill the vacancy by appointing an assessor to serve the unexpired term in the manner provided in [section 441.6](#). Until the vacancy is filled, the chief deputy shall act as assessor, and in the event there be no deputy, in the case of counties the auditor shall act as assessor and in the case of cities having an assessor the city clerk shall act as assessor.

9. Notwithstanding a budget previously established pursuant to [section 441.16](#), if an assessor is appointed to fill a vacancy, the conference board may establish a salary for the newly appointed assessor in an amount the conference board determines to be reasonable.

[C46, §405.6; C50, 54, 58, §405.6, 441.3; C62, 66, 71, 73, 75, 77, 79, 81, S81, §441.8; [81 Acts, ch 143, §1](#)]

[86 Acts, ch 1245, §449](#); [87 Acts, ch 198, §6](#); [97 Acts, ch 158, §37](#); [2003 Acts, ch 145, §286](#); [2005 Acts, ch 140, §55, 56](#); [2011 Acts, ch 34, §100](#); [2024 Acts, ch 1034, §1](#)

Referred to in [§331.502, 441.1, 441.5, 441.6, 441.10, 441.56](#)

441.9 Removal of assessor.

The assessor may be removed by a majority vote of the conference board, after charges of misconduct, nonfeasance, malfeasance, or misfeasance in office are substantiated at a public hearing, if a hearing is demanded by the assessor by written notice served upon the chairperson of the conference board. For purposes of [this section](#), "misconduct" includes but is not limited to knowingly engaging in assessment methods, practices, or conduct that contravene any applicable law, administrative rule, or order of any court or other government authority.

[C46, §405.7; C50, 54, 58, §405.7, 441.3; C62, 66, 71, 73, 75, 77, 79, 81, §441.9]

[2017 Acts, ch 151, §5, 28, 29](#); [2019 Acts, ch 59, §132](#)

Referred to in [§441.37](#)

441.10 Deputies — examination and appointment — suspension or discharge.

1. Immediately after the appointment of the assessor, and at other times as the conference board directs, one or more deputy assessors may be appointed by the assessor. Each appointment shall be made from either the list of eligible candidates provided by the director of revenue, which shall contain only the names of those persons who achieve a score of seventy percent or greater on the examination administered by the director of revenue, or the list of candidates eligible for appointment as city or county assessor. Examinations for the position of deputy assessor shall be conducted in the same manner as examinations for the position of city or county assessor.

2. The director of revenue shall prescribe by rule deputy assessor preliminary education requirements, including a preliminary course of study, that each individual must successfully complete in order to be eligible to take the deputy assessor examination. The course of study prescribed by the director of revenue may include those subjects covered by the examination and any other subjects or courses the director of revenue deems relevant, including those courses offered and standards established by the international association of assessing

officers. Evidence of successful completion of the deputy assessor preliminary education requirements shall be included with the application to take the deputy assessor examination.

3. Following the administration of the examination, the director of revenue shall establish a register containing the names, in alphabetical order, of all individuals who are eligible for appointment as a deputy assessor. The test scores of individuals on the register shall be given to a city or county conference board upon request. All eligible individuals shall remain on the register for a period of two years following the date of certification granted by the director.

4. Incumbent deputy assessors who have served six consecutive years shall be placed on the register of individuals eligible for appointment as deputy assessor. In order to be appointed to the position of deputy assessor, the deputy assessor shall comply with the continuing education requirements. The number of credits required for certification as eligible for appointment as a deputy assessor in a jurisdiction other than where the deputy assessor is currently serving shall be prorated according to the percentage of the deputy assessor's term which is covered by the continuing education requirements of [section 441.8](#). The credit necessary for certification for appointment is the product of ninety multiplied by the quotient of the number of months served of a deputy assessor's term covered by the continuing education requirements of [section 441.8](#) divided by seventy-two. If the number of credits necessary for certification for appointment as determined under [this subsection](#) results in a partial credit hour, the credit hour shall be rounded to the nearest whole number.

5. The assessor may peremptorily suspend or discharge any deputy assessor under the assessor's direction upon written charges for neglect of duty, disobedience of orders, misconduct, or failure to properly perform the deputy assessor's duties. Within five days after delivery of written charges to the employee, the deputy assessor may appeal by written notice to the secretary or chairperson of the examining board. The board shall grant the deputy assessor a hearing within fifteen days, and a decision by a majority of the examining board is final. The assessor shall designate one of the deputies as chief deputy, and the assessor shall assign to each deputy the duties, responsibilities, and authority as is proper for the efficient conduct of the assessor's office.

[C46, §405.8; C50, 54, 58, §405.8, 441.3; C62, 66, 71, 73, 75, 77, 79, 81, §441.10; [82 Acts, ch 1169, §1](#)]

[88 Acts, ch 1228, §2](#); [89 Acts, ch 296, §60](#); [90 Acts, ch 1233, §28](#); [2003 Acts, ch 145, §286](#); [2016 Acts, ch 1011, §69](#); [2017 Acts, ch 151, §6, 30](#)

Referred to in [§441.11](#)

441.11 Incumbent deputy assessors.

A deputy assessor shall be considered eligible to remain in the deputy's present position provided continuing education requirements are met. To become eligible for another deputy assessor position, a deputy assessor presently holding office is required to obtain certification as provided for in [sections 441.5](#) and [441.10](#). The number of credit hours required for certification as eligible for appointment as a deputy in a jurisdiction other than where the deputy is currently serving shall be prorated according to the completed portion of the deputy's six-year continuing education period.

[C46, §405.9; C50, 54, 58, §405.9, 441.3; C62, 66, 71, 73, 75, 77, 79, 81, §441.11]

[90 Acts, ch 1233, §29](#); [97 Acts, ch 158, §38](#); [2003 Acts, ch 145, §286](#); [2006 Acts, ch 1030, §40](#)

441.12 Reserved.

441.13 Office personnel.

Other office personnel shall be appointed by the assessor subject to the limitations of the annual budget as hereinafter provided. The assessor shall select field persons, so far as possible, from the eligible list of deputy assessors. Their compensation shall be fixed as provided in [section 441.16](#). They shall serve at the pleasure of the assessor.

[C46, §405.10, 405.11; C50, 54, 58, §405.10, 405.11, 441.8; C62, 66, 71, 73, 75, 77, 79, 81, §441.13]

441.14 Reserved.

441.15 Bond.

Assessors and deputy assessors shall be required to furnish bond for the performance of their duties in such amount as the conference board may require and the cost thereof shall be provided for in the budget of the assessor and paid out of the assessment expense fund.

[C50, 54, 58, §441.6; C62, 66, 71, 73, 75, 77, 79, 81, §441.15]

441.16 Budget — assessment expense fund.

1. All expenditures under [this chapter](#) shall be paid as provided in [this section](#).

2. *a.* Not later than January 1 of each year the assessor, the examining board, and the board of review shall each prepare a proposed budget of all expenses for the ensuing fiscal year. The assessor shall include in the proposed budget the probable expenses for defending assessment appeals. Said budgets shall be combined by the assessor and copies of the budgets forthwith filed by the assessor in triplicate with the chairperson of the conference board.

b. The combined budgets shall contain an itemized list of the proposed salaries of the assessor and each deputy; the amount required for field personnel and other personnel, their number, and their compensation; the estimated amount needed for expenses, printing, mileage, and other expenses necessary to operate the assessor's office; the estimated expenses of the examining board; and the salaries and expenses of the local board of review.

3. *a.* Each fiscal year the chairperson of the conference board shall, by written notice, call a meeting of the conference board to consider the proposed budget and to comply with [section 24.9](#).

b. At such meeting the conference board shall authorize:

(1) The number of deputies, field personnel, and other personnel of the assessor's office.

(2) The salaries and compensation of members of the board of review, the assessor, chief deputy, other deputies, field personnel, and other personnel, and determine the time and manner of payment.

(3) The miscellaneous expenses of the assessor's office, the board of review, and the examining board, including office equipment, records, supplies, and other required items.

(4) The estimated expense of assessment appeals. All such expense items shall be included in the budget adopted for the ensuing year.

4. All tax levies and expenditures provided for herein shall be subject to the provisions of [chapter 24](#) and the conference board is hereby declared to be the certifying board.

5. *a.* Any tax for the maintenance of the office of assessor and other assessment procedure shall be levied only upon the property in the area assessed by the assessor, and such tax levy shall not exceed sixty-seven and one-half cents per thousand dollars of assessed value in the assessing area. The county treasurer shall credit the sums received from such levy to a separate fund to be known as the assessment expense fund and from which fund all expenses incurred under [this chapter](#) shall be paid. In the case of a county where there is more than one assessor the treasurer shall maintain separate assessment expense funds for each assessor.

b. The county auditor shall keep a complete record of said funds and shall issue warrants thereon only on requisition of the assessor.

6. The assessor shall not issue requisitions so as to increase the total expenditures budgeted for the operation of the assessor's office. However, for purposes of promoting operational efficiency, the assessor shall have authority to transfer funds budgeted for specific items for the operation of the assessor's office from one unexpended balance to another; such transfer shall not be made so as to increase the total amount budgeted for the operation of the office of assessor, and no funds shall be used to increase the salary of the assessor or the salaries of permanent deputy assessors. The assessor shall issue requisitions for the examining board and for the board of review on order of the chairperson of each board and for costs and expenses incident to assessment appeals, only on order of the city legal department, in the case of cities and of the county attorney in the case of counties.

7. Unexpended funds remaining in the assessment expense fund at the end of a year shall be carried forward into the next year.

[R60, §730; C73, §390, 3810; C97, §592, 661, 674; S13, §592, 661, 674; SS15, §1056-b18; C24, 27, 31, 35, 39, **§5573, 5656, 5669, 6652, 6653**; C46, §359.48, 363.29, 363.43, 405.18, 419.38,

419.39, 441.5; C50, 54, 58, §405.18, 405A.4, 441.5, 442.12; C62, 66, 71, 73, 75, 77, 79, 81, §441.16; [82 Acts, ch 1079, §8](#)]

[2011 Acts, ch 25, §96](#); [2012 Acts, ch 1081, §2](#); [2013 Acts, ch 30, §98](#)

Referred to in [§331.559](#), [421.30](#), [441.8](#), [441.13](#), [441.37](#)

DUTIES

441.17 Duties of assessor.

The assessor shall:

1. Devote full time to the duties of the assessor's office and shall not engage in any occupation or business interfering or inconsistent with such duties. [This subsection](#) does not preclude an assessor from being a candidate for elective office during the term of appointment as assessor. If an assessor is elected to a city or county office, to a statewide elective office, or to the general assembly, the assessor shall resign as assessor before the beginning of the term of the office to which the assessor was elected.

2. Cause to be assessed, in accordance with [section 441.21](#), all the property in the assessor's county or city, except property exempt from taxation, or the assessment of which is otherwise provided for by law. However, an assessor or deputy assessor shall not personally assess a property if the person owns the property, has a financial interest in the property, or has a financial interest in the entity that owns the property. The director of revenue shall adopt rules pursuant to [chapter 17A](#) to implement and administer [this subsection](#).

3. Have access to all public records of the county and, so far as practicable, make or cause to be made a careful examination of all such records and files in order to obtain all available information which may contribute to the accurate listing at its taxable value, and to the proper persons, of all property subject to assessment by the assessor.

4. Cooperate with the director of revenue as may be necessary or required, and obey and execute all orders, directions, and instructions of the director of revenue, insofar as the same may be required by law.

5. a. Have power to apply to the district court of the county for an order to examine witnesses and requiring the production of books and records of any person, firm, association or corporation within the county, whenever the assessor has reason to believe that such person, firm, association or corporation has not listed property as provided by law. The proceeding for the examination of witnesses and examination of the books and records of any such taxpayer, to determine the existence of taxable property, shall be instituted and conducted in the manner provided for the discovery of property under the provisions of [chapter 630](#). The court shall make an appropriate finding as to the existence of taxable property not listed. All taxable property discovered thereby shall thereupon be assessed by the assessor in the manner provided by law.

b. In all cases where the court finds that the taxpayer has not listed the taxpayer's property, as provided by law, and in all hearings where the court decides a matter against the taxpayer, the costs shall be paid by the taxpayer, otherwise they shall be paid out of the assessment expense fund. The fees and mileage to be paid witnesses shall be the same as prescribed by law in proceedings in the district courts of this state in civil cases. Where the costs are taxed to the taxpayer they shall be added to the taxes assessed against said taxpayer and the taxpayer's property and shall be collected in the same manner as are other taxes.

6. Make up all assessor's books and records as prescribed by the director of revenue, turn the completed assessor's books and records required for the preparation of the tax list over to the county auditor each year when the board of review has concluded its hearings and the county auditor shall proceed with the preparation of the current year tax list and the assessor shall cooperate with the auditor in the preparation of the tax lists.

7. Submit on or before May 1 of each year completed assessment rolls to the board of review.

8. Lay before the board of review such information as the assessor may possess which will aid said board in performing its duties in adjusting the assessments to the valuations required by law.

9. Furnish to the department of revenue any information which the assessor may have relative to the ownership of any property that may be assessable within this state, but not assessable or subject to being listed for taxation by the assessor.

10. Measure the exterior length and exterior width of all mobile homes and manufactured homes except those for which measurements are contained in the manufacturer's and importer's certificate of origin, and report the information to the county treasurer. Check all manufactured or mobile homes for inaccuracy of measurements as necessary or upon written request of the county treasurer and report the findings immediately to the county treasurer. The assessor shall make frequent inspections and checks within the assessor jurisdiction of all manufactured or mobile homes and manufactured home communities or mobile home parks and make all the required and needed reports to carry out the purposes of [this section](#).

11. Cause to be assessed for taxation property which the assessor believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.

[C51, §474, 475; R60, §735, 736; C73, §824, 825; C97, §1355, 1359, 1366; S13, §1355, 1366; C24, 27, 31, 35, 39, §7108, 7114, 7122, 7123; C46, §441.3, 441.9, 441.17, 441.18; C50, 54, 58, §405A.8, 441.4, 441.9, 441.12; C62, 66, 71, 73, 75, 77, 79, 81, §441.17]

[83 Acts, ch 64, §2](#); [87 Acts, ch 84, §1](#); [89 Acts, ch 296, §61](#); [94 Acts, ch 1110, §20, 24](#); [2001 Acts, ch 153, §15, 16](#); [2001 Acts, ch 176, §80](#); [2002 Acts, ch 1088, §1, 2](#); [2003 Acts, ch 145, §286](#); [2011 Acts, ch 25, §143](#); [2015 Acts, ch 109, §63, 75](#); [2020 Acts, ch 1118, §107](#); [2021 Acts, ch 86, §76](#)

Referred to in [§331.512, 441.1](#)

441.18 Listing and valuation.

Each assessor shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls the several items of property required to be entered for assessment. The assessor shall personally affix values to all property assessed by the assessor.

[C51, §473; R60, §733; C73, §822; C97, §1352; C24, 27, 31, 35, 39, §7106; C46, §405.19, 441.1; C50, 54, 58, §405.19, 405A.6, 405A.7, 441.10; C62, 66, 71, 73, 75, 77, 79, 81, §441.18]

441.19 Owner to assist — provisions for assessment.

1. The assessor shall list every person in the assessor's county or city as the case may be and assess all the property in the county or city, except property exempted or otherwise assessed. A person who refuses to assist in making out a list of the person's property, or of any property which the person is by law required to assist in listing, is guilty of a simple misdemeanor.

a. Supplemental and optional to the procedure for the assessment of property by the assessor as provided in [this chapter](#), the assessor may require from all persons required to list their property for taxation as provided by [sections 428.1 and 428.2](#), a supplemental return to be prescribed by the director of revenue upon which the person shall list the person's property. The supplemental return shall be in substantially the same form as now prescribed by law for the assessment rolls used in the listing of property by the assessors. However, for assessment years beginning on or after January 1, 2018, and unless otherwise required for property valued by the department of revenue pursuant to [chapters 428, 437, and 438](#), a supplemental return shall not request, and a person shall not be otherwise required to provide to the assessor for property assessment purposes, sales or receipts data, expense data, balance sheets, bank account information, or other data related to the financial condition of a business operating in whole or in part on the property if the property is both classified as commercial or industrial property and owned and used by the owner of the business. Every person required to list property for taxation shall make a complete listing of the property upon supplemental forms and return the listing to the assessor as promptly as possible. The return shall be verified over the signature of the person making the return and [section 441.25](#) applies to any person making such a return. The assessor shall make supplemental return forms available as soon as practicable after the first day of January of

each year. The assessor shall make supplemental return forms available to the taxpayer by mail, or at a designated place within the taxing district.

b. Upon receipt of such supplemental return from any person the assessor shall prepare a roll assessing the person. In the preparation of such assessment roll the assessor shall be guided not only by the information contained in such supplemental roll, but by any other information the assessor may have or which may be obtained by the assessor as prescribed by the law relating to the assessment of property. The assessor shall not be bound by any values as listed in such supplemental return, and may include in the assessment roll any property omitted from the supplemental return which in the knowledge and belief of the assessor should be listed as required by law by the person making the supplemental return. Upon completion of such roll the assessor shall deliver to the person submitting such supplemental return a copy of the assessment roll, either personally or by mail.

c. Any taxpayer aggrieved by the action of the assessor in the preparation of an assessment roll upon which a supplemental return has been made shall have the same rights and privileges of appeal as provided by law in connection with the assessment rolls prepared in entirety by the assessor, but no assessment rolls prepared by the assessor after receiving a supplemental return shall be deemed insufficient or invalid because of the fact that such assessment roll does not bear the signature of the person assessed, and the signature of the person listing property upon the supplemental return shall be deemed a signature on the roll as prepared by the assessor.

d. The supplemental returns provided for in [this section](#) shall be preserved in the same manner as assessment rolls, but shall be confidential to the assessor, board of review, property assessment appeal board, or director of revenue, and shall not be open to public inspection, but any final assessment roll as made out by the assessor shall be a public record, provided that such supplemental return shall be available to counsel of either the person making the return or of the public, in case any appeal is taken to the board of review, to the property assessment appeal board, or to the court.

e. In the event of a failure of any person required to list property to make a supplemental return on or before the fifteenth day of February of any year when the listing is required, the assessor shall proceed in the listing and assessment of the person's property as provided by [this chapter](#). A failure to make a supplemental return does not relieve a person subject to taxation of the person's obligation to list the person's property and any roll prepared by the assessor after receiving a supplemental return, or when prepared in accordance with other provisions of [this chapter](#), shall be a valid assessment.

f. The provisions of [this chapter](#) relating to assessment rolls shall be applicable to the preparation of rolls upon which a supplemental return has been received, insofar as they are not in conflict with the provision of [this section](#).

2. On or before February 15 of each year, each owner of industrial real estate shall submit to the local assessor a report listing by year of acquisition and by acquisition cost the owner's machinery as described in [section 427A.1, subsection 1](#), paragraph "e", and specifying any machinery added or removed during the preceding assessment year. A report containing an itemized list of machinery by year of acquisition and by acquisition cost shall be required only when deemed necessary by the assessor. The reports shall be submitted on forms prescribed by the director of revenue or on forms submitted by the taxpayer and approved by the assessor which forms shall contain the same information as is required to be reported on forms prescribed by the director. If a person shall knowingly enter false information on the report, the person shall be guilty of a simple misdemeanor. Also, if a person refuses to file the report provided for in [this subsection](#), the assessor shall proceed in accordance with the provisions of [section 441.24](#).

[C51, §477; R60, §734; C73, §823; C97, §1354; S13, §1354; C24, 27, 31, 35, 39, §7107; C46, §441.2; C50, 54, 58, §441.11; C62, 66, 71, 73, 75, 77, 79, 81, §441.19]

89 Acts, ch 296, §62; 2003 Acts, ch 145, §286; 2005 Acts, ch 150, §123; 2009 Acts, ch 41, §263; 2017 Acts, ch 151, §7, 29; 2018 Acts, ch 1158, §18, 28; 2022 Acts, ch 1021, §106; 2023 Acts, ch 66, §103

Referred to in §421.30, 441.37

441.20 Reserved.**441.21 Actual, assessed, and taxable value.**

1. a. All property subject to taxation shall be valued at its actual value which shall be entered opposite each item, and, except as otherwise provided in [this section](#), shall be assessed at one hundred percent of its actual value, and the value so assessed shall be taken and considered as the assessed value and taxable value of the property upon which the levy shall be made.

b. (1) The actual value of all property subject to assessment and taxation shall be the fair and reasonable market value of such property except as otherwise provided in [this section](#). “Market value” is defined as the fair and reasonable exchange in the year in which the property is listed and valued between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and each being familiar with all the facts relating to the particular property. Sale prices of the property or comparable property in normal transactions reflecting market value, and the probable availability or unavailability of persons interested in purchasing the property, shall be taken into consideration in arriving at its market value. In arriving at market value, sale prices of property in abnormal transactions not reflecting market value shall not be taken into account, or shall be adjusted to eliminate the effect of factors which distort market value, including but not limited to sales to immediate family of the seller, foreclosure or other forced sales, contract sales, discounted purchase transactions or purchase of adjoining land or other land to be operated as a unit.

(2) The actual value of special purpose tooling, which is subject to assessment and taxation as real property under [section 427A.1, subsection 1](#), paragraph “e”, but which can be used only to manufacture property which is protected by one or more United States or foreign patents, shall not exceed the fair and reasonable exchange value between a willing buyer and a willing seller, assuming that the willing buyer is purchasing only the special purpose tooling and not the patent covering the property which the special purpose tooling is designed to manufacture nor the rights to manufacture the patented property. For purposes of this subparagraph, special purpose tooling includes dies, jigs, fixtures, molds, patterns, and similar property. The assessor shall not take into consideration the special value or use value to the present owner of the special purpose tooling which is designed and intended solely for the manufacture of property protected by a patent in arriving at the actual value of the special purpose tooling.

c. In assessing and determining the actual value of special purpose industrial property having an actual value of five million dollars or more, the assessor shall equalize the values of such property with the actual values of other comparable special purpose industrial property in other counties of the state. Such special purpose industrial property includes, but is not limited to chemical plants. If a variation of ten percent or more exists between the actual values of comparable industrial property having an actual value of five million dollars or more located in separate counties, the assessors of the counties shall consult with each other and with the department of revenue to determine if adequate reasons exist for the variation. If no adequate reasons exist, the assessors shall make adjustments in the actual values to provide for a variation of ten percent or less. For the purposes of this paragraph, special purpose industrial property includes structures which are designed and erected for operation of a unique and special use, are not rentable in existing condition, and are incapable of conversion to ordinary commercial or industrial use except at a substantial cost.

d. Actual value of property in one assessing jurisdiction shall be equalized as compared with actual value of property in an adjoining assessing jurisdiction. If a variation of five percent or more exists between the actual values of similar, closely adjacent property in adjoining assessing jurisdictions in Iowa, the assessors thereof shall determine whether adequate reasons exist for such variation. If no such reasons exist, the assessors shall make adjustments in such actual values to reduce the variation to five percent or less.

e. The actual value of agricultural property shall be determined on the basis of productivity and net earning capacity of the property determined on the basis of its use for agricultural purposes capitalized at a rate of seven percent and applied uniformly among counties and

among classes of property. Any formula or method employed to determine productivity and net earning capacity of property shall be adopted in full by rule.

f. In counties or townships in which field work on a modern soil survey has been completed since January 1, 1949, the assessor shall place emphasis upon the results of the survey in spreading the valuation among individual parcels of such agricultural property.

g. Notwithstanding any other provision of [this section](#), the actual value of any property shall not exceed its fair and reasonable market value, except agricultural property which shall be valued exclusively as provided in paragraph “e” of [this subsection](#).

h. The assessor shall determine the value of real property in accordance with rules adopted by the department of revenue and in accordance with forms and guidelines contained in the real property appraisal manual prepared by the department as updated from time to time. Such rules, forms, and guidelines shall not be inconsistent with or change the means, as provided in [this section](#), of determining the actual, market, taxable, and assessed values.

i. (1) If the department finds that a city or county assessor is not in compliance with the rules of the department relating to valuation of property or has disregarded the forms and guidelines contained in the real property appraisal manual, the department shall notify the assessor and each member of the conference board for the appropriate assessing jurisdiction. The notice shall be mailed by restricted certified mail. The notice shall specify the areas of noncompliance and the steps necessary to achieve compliance. The notice shall also inform the assessor and conference board that if compliance is not achieved, a penalty may be imposed.

(2) The conference board shall respond to the department within thirty days of receipt of the notice of noncompliance. The conference board may respond to the notice by asserting that the assessor is in compliance with the rules, guidelines, and forms of the department or by informing the department that the conference board intends to submit a plan of action to achieve compliance. If the conference board responds to the notification by asserting that the assessor is in compliance, a hearing before the director of revenue shall be scheduled on the matter. Judicial review of the decision of the director of revenue may be sought by the conference board in accordance with [chapter 17A](#).

(3) A plan of action shall be submitted within sixty days of receipt of the notice of noncompliance. The plan shall contain a time frame under which compliance shall be achieved which shall be no later than January 1 of the following assessment year. The plan of action shall contain the signature of the assessor and of the chairperson of the conference board. The department shall review the plan to determine whether the plan is sufficient to achieve compliance. Within thirty days of receipt of the plan, the department shall notify the assessor and the chairperson of the conference board that it has accepted the plan or that it is necessary to submit an amended plan of action.

(4) By January 1 of the assessment year following the calendar year in which the plan was submitted to the department, the conference board shall submit a report to the department indicating that the plan of action was followed and compliance has been achieved. The department may conduct a field inspection to ensure that the assessor is in compliance. By January 31, the department shall notify the assessor and the conference board, by restricted certified mail, either that compliance has been achieved or that the assessor remains in noncompliance. If the department determines that the assessor remains in noncompliance, the department shall take steps to withhold up to five percent of the reimbursement payment authorized in [section 425.1](#) until the department of revenue determines that the assessor is in compliance.

(5) If the conference board disputes the determination of the department, the chairperson of the conference board may appeal the determination to the director of revenue within thirty days from the date of the notice that the assessor remains in noncompliance. The director of revenue shall grant a hearing, and upon hearing shall determine the correctness of the department’s determination of noncompliance. The director of revenue shall notify the conference board of the decision by mail. Judicial review of the decision of the director of revenue may be sought by the chairperson of the conference board in accordance with [chapter 17A](#).

(6) The department shall adopt rules relating to the administration of this paragraph “i”.

2. In the event market value of the property being assessed cannot be readily established in the foregoing manner, then the assessor may determine the value of the property using the other uniform and recognized appraisal methods including its productive and earning capacity, if any, industrial conditions, its cost, physical and functional depreciation and obsolescence and replacement cost, and all other factors which would assist in determining the fair and reasonable market value of the property but the actual value shall not be determined by use of only one such factor. The following shall not be taken into consideration: Special value or use value of the property to its present owner, and the goodwill or value of a business which uses the property as distinguished from the value of the property as property. In addition, for assessment years beginning on or after January 1, 2018, and unless otherwise required for property valued by the department of revenue pursuant to [chapters 428, 437, and 438](#), the assessor shall not take into consideration and shall not request from any person sales or receipts data, expense data, balance sheets, bank account information, or other data related to the financial condition of a business operating in whole or in part on the property if the property is both classified as commercial or industrial property and owned and used by the owner of the business. However, in assessing property that is rented or leased to low-income individuals and families as authorized by section 42 of the Internal Revenue Code, as amended, and which section limits the amount that the individual or family pays for the rental or lease of units in the property, the assessor shall, unless the owner elects to withdraw the property from the assessment procedures for section 42 property, use the productive and earning capacity from the actual rents received as a method of appraisal and shall take into account the extent to which that use and limitation reduces the market value of the property. The assessor shall not consider any tax credit equity or other subsidized financing as income provided to the property in determining the assessed value. The property owner shall notify the assessor when property is withdrawn from section 42 eligibility under the Internal Revenue Code or if the owner elects to withdraw the property from the assessment procedures for section 42 property under [this subsection](#). The property shall not be subject to section 42 assessment procedures for the assessment year for which section 42 eligibility is withdrawn or an election is made. This notification must be provided to the assessor no later than March 1 of the assessment year or the owner will be subject to a penalty of five hundred dollars for that assessment year. The penalty shall be collected at the same time and in the same manner as regular property taxes. An election to withdraw from the assessment procedures for section 42 property is irrevocable. Property that is withdrawn from the assessment procedures for section 42 property shall be classified and assessed as residential property unless the property otherwise fails to meet the requirements of [subsection 14](#). Upon adoption of uniform rules by the department of revenue or succeeding authority covering assessments and valuations of such properties, the valuation on such properties shall be determined in accordance with such rules and in accordance with forms and guidelines contained in the real property appraisal manual prepared by the department as updated from time to time for assessment purposes to assure uniformity, but such rules, forms, and guidelines shall not be inconsistent with or change the foregoing means of determining the actual, market, taxable, and assessed values.

3. a. “Actual value”, “taxable value”, or “assessed value” as used in other sections of the Code in relation to assessment of property for taxation shall mean the valuations as determined by [this section](#); however, other provisions of the Code providing special methods or formulas for assessing or valuing specified property shall remain in effect, but [this section](#) shall be applicable to the extent consistent with such provisions. The assessor and department of revenue shall disclose at the written request of the taxpayer all information in any formula or method used to determine the actual value of the taxpayer’s property.

b. (1) For assessment years beginning before January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

(2) For assessment years beginning on or after January 1, 2018, the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, inequitable, or capricious. However, in protest or appeal proceedings when the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuation to be assessed.

(3) If the classification of a property has been previously adjudicated by the property assessment appeal board or a court as part of an appeal under [this chapter](#), there is a presumption that the classification of the property has not changed for each of the four subsequent assessment years, unless a subsequent such adjudication of the classification of the property has occurred, and the burden of demonstrating a change in use shall be upon the person asserting a change to the property's classification.

4. For valuations established as of January 1, 1979, the percentage of actual value at which agricultural and residential property shall be assessed shall be the quotient of the dividend and divisor as defined in [this section](#).

a. (1) The dividend for each class of property shall be the dividend as determined for each class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, plus six percent of the amount so determined.

(2) However, if the difference between the dividend so determined for either class of property and the dividend for that class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, is less than six percent, the 1979 dividend for the other class of property shall be the dividend as determined for that class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, plus a percentage of the amount so determined which is equal to the percentage by which the dividend as determined for the other class of property for valuations established as of January 1, 1978, adjusted by the product obtained by multiplying the percentage determined for that year by the amount of any additions or deletions to actual value, excluding those resulting from the revaluation of existing properties, as reported by the assessors on the abstracts of assessment for 1978, is increased in arriving at the 1979 dividend for the other class of property.

(3) For valuations established for assessment years beginning on or after January 1, 2022, the calculation of the dividend for residential property under [this subsection](#) shall exclude the value of all property described in [subsection 14](#), paragraph "a", subparagraphs (2), (3), (4), (5), and (6), and the property described in [subsection 14](#), paragraph "a", subparagraph (7), that contains three or more separate dwelling units.

b. (1) The divisor for each class of property shall be the total actual value of all such property in the state in the preceding year, as reported by the assessors on the abstracts of assessment submitted for 1978, plus the amount of value added to said total actual value by the revaluation of existing properties in 1979 as equalized by the director of revenue pursuant to [section 441.49](#). The director shall utilize information reported on abstracts of assessment submitted pursuant to [section 441.45](#) in determining such percentage.

(2) For valuations established for assessment years beginning on or after January 1, 2022, the calculation of the divisor for residential property under [this subsection](#) shall exclude the value of all property described in [subsection 14](#), paragraph "a", subparagraphs (2), (3), (4), (5), and (6), and the property described in [subsection 14](#), paragraph "a", subparagraph (7), that contains three or more separate dwelling units.

c. (1) For valuations established as of January 1, 1980, and each assessment year thereafter beginning before January 1, 2013, the percentage of actual value as equalized by

the director of revenue as provided in [section 441.49](#) at which agricultural and residential property shall be assessed shall be calculated in accordance with the methods provided in [this subsection](#), including the limitation of increases in agricultural and residential assessed values to the percentage increase of the other class of property if the other class increases less than the allowable limit adjusted to include the applicable and current values as equalized by the director of revenue, except that any references to six percent in [this subsection](#) shall be four percent.

(2) For valuations established as of January 1, 2013, and each assessment year thereafter, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which agricultural and residential property shall be assessed shall be calculated in accordance with the methods provided in [this subsection](#), including the limitation of increases in agricultural and residential assessed values to the percentage increase of the other class of property if the other class increases less than the allowable limit adjusted to include the applicable and current values as equalized by the department of revenue, except that any references to six percent in [this subsection](#) shall be three percent.

5. a. (1) For valuations established as of January 1, 1979, property valued by the department of revenue pursuant to [chapter 437](#) shall be considered as one class of property and shall be assessed as a percentage of its actual value. The percentage shall be determined by the director of revenue in accordance with the provisions of [this section](#). For valuations established as of January 1, 1979, the percentage shall be the quotient of the dividend and divisor as defined in [this section](#). The dividend shall be the total actual valuation established for 1978 by the department of revenue, plus ten percent of the amount so determined. The divisor for property valued by the department of revenue pursuant to [chapter 437](#) shall be the valuation established for 1978, plus the amount of value added to the total actual value by the revaluation of the property by the department of revenue as of January 1, 1979. For valuations established as of January 1, 1980, property valued by the department of revenue pursuant to [chapter 437](#) shall be assessed at a percentage of its actual value. The percentage shall be determined by the director of revenue in accordance with the provisions of [this section](#). For valuations established as of January 1, 1980, the percentage shall be the quotient of the dividend and divisor as defined in [this section](#). The dividend shall be the total actual valuation established for 1979 by the department of revenue, plus eight percent of the amount so determined. The divisor for property valued by the department of revenue pursuant to [chapter 437](#) shall be the valuation established for 1979, plus the amount of value added to the total actual value by the revaluation of the property by the department of revenue as of January 1, 1980. For valuations established as of January 1, 1981, and each year thereafter, the percentage of actual value at which property valued by the department of revenue pursuant to [chapter 437](#) shall be assessed shall be calculated in accordance with the methods provided herein, except that any references to ten percent in [this subsection](#) shall be eight percent.

(2) For valuations established on or after January 1, 2013, property valued by the department of revenue pursuant to [chapter 434](#) shall be assessed at a portion of its actual value determined in the same manner at which property assessed as commercial property is assessed under paragraph “b” for the same assessment year.

(3) For valuations established for the assessment year beginning January 1, 2025, the percentage of actual value at which property valued by the department of revenue pursuant to [chapters 428](#) and [438](#) shall be assessed shall be ninety-eight percent.

(4) For valuations established for the assessment year beginning January 1, 2026, the percentage of actual value at which property valued by the department of revenue pursuant to [chapters 428](#) and [438](#) shall be assessed shall be ninety-six percent.

(5) For valuations established for the assessment year beginning January 1, 2027, the percentage of actual value at which property valued by the department of revenue pursuant to [chapters 428](#) and [438](#) shall be assessed shall be ninety-four percent.

(6) For valuations established for the assessment year beginning January 1, 2028, the percentage of actual value at which property valued by the department of revenue pursuant to [chapters 428](#) and [438](#) shall be assessed shall be ninety-two percent.

(7) For valuations established on or after January 1, 2029, the percentage of actual value

at which property valued by the department of revenue pursuant to [chapters 428 and 438](#) shall be assessed shall be ninety percent.

b. For valuations established on or after January 1, 2013, commercial property, excluding properties referred to in [section 427A.1, subsection 9](#), shall be assessed at a portion of its actual value, as determined in this paragraph “b”.

(1) For valuations established for the assessment year beginning January 1, 2013, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which commercial property shall be assessed shall be ninety-five percent. For valuations established for the assessment year beginning January 1, 2014, and each assessment year thereafter beginning before January 1, 2022, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which commercial property shall be assessed shall be ninety percent.

(2) For valuations established for the assessment year beginning January 1, 2022, and each assessment year thereafter, the portion of actual value at which each property unit of commercial property shall be assessed shall be the sum of the following:

(a) An amount equal to the product of the assessment limitation percentage applicable to residential property under [subsection 4](#) for that assessment year multiplied by the actual value of the property that exceeds zero dollars but does not exceed one hundred fifty thousand dollars.

(b) An amount equal to ninety percent of the actual value of the property for that assessment year that exceeds one hundred fifty thousand dollars.

c. For valuations established on or after January 1, 2013, industrial property, excluding properties referred to in [section 427A.1, subsection 9](#), shall be assessed at a portion of its actual value, as determined in this paragraph “c”.

(1) For valuations established for the assessment year beginning January 1, 2013, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which industrial property shall be assessed shall be ninety-five percent. For valuations established for the assessment year beginning January 1, 2014, and each assessment year thereafter beginning before January 1, 2022, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which industrial property shall be assessed shall be ninety percent.

(2) For valuations established for the assessment year beginning January 1, 2022, and each assessment year thereafter, the portion of actual value at which each property unit of industrial property shall be assessed shall be the sum of the following:

(a) An amount equal to the product of the assessment limitation percentage applicable to residential property under [subsection 4](#) for that assessment year multiplied by the actual value of the property that exceeds zero dollars but does not exceed one hundred fifty thousand dollars.

(b) An amount equal to ninety percent of the actual value of the property for that assessment year that exceeds one hundred fifty thousand dollars.

d. For valuations established for the assessment year beginning January 1, 2019, and each assessment year thereafter, the percentages or portions of actual value at which property is assessed, as determined under [this subsection](#), shall not be applied to the value of wind energy conversion property valued under [section 427B.26](#) the construction of which is approved by the Iowa utilities commission on or after July 1, 2018.

e. (1) For the fiscal year beginning July 1, 2023, there is appropriated from the general fund of the state to the department of revenue the sum of one hundred twenty-two million three hundred fifty thousand dollars to be used for payments under this paragraph calculated as a result of the assessment limitations imposed under paragraph “b”, subparagraph (2), subparagraph division (a), and paragraph “c”, subparagraph (2), subparagraph division (a). For each fiscal year beginning on or after July 1, 2024, there is appropriated from the general fund of the state to the department of revenue the sum of one hundred twenty-five million dollars to be used for payments under this paragraph calculated as a result of the assessment limitations imposed under paragraph “b”, subparagraph (2), subparagraph division (a), and paragraph “c”, subparagraph (2), subparagraph division (a).

(2) For fiscal years beginning on or after July 1, 2023, each county treasurer shall be paid

by the department of revenue an amount calculated under subparagraph (4). If an amount appropriated for the fiscal year is insufficient to make all payments as calculated under subparagraph (4), the director of revenue shall prorate the payments to the county treasurers and shall notify the county auditors of the pro rata percentage on or before September 30.

(3) On or before July 1 of each fiscal year, the assessor shall report to the county auditor that portion of the total actual value of all commercial property and industrial property in the county that is subject to the assessment limitations imposed under paragraph “b”, subparagraph (2), subparagraph division (a), and paragraph “c”, subparagraph (2), subparagraph division (a), for the assessment year used to calculate the taxes due and payable in that fiscal year.

(4) On or before September 1 of each fiscal year, the county auditor shall prepare a statement, based on the report received in subparagraph (3) and information transmitted to the county auditor under [chapter 434](#), listing for each taxing district in the county:

(a) The product of the portion of the total actual value of all commercial property, industrial property, and property valued by the department under [chapter 434](#) in the county that is subject to the assessment limitations imposed under paragraph “b”, subparagraph (2), subparagraph division (a), and paragraph “c”, subparagraph (2), subparagraph division (a), for the applicable assessment year used to calculate taxes which are due and payable in the applicable fiscal year multiplied by the difference, stated as a percentage, between ninety percent and the assessment limitation percentage applicable to residential property under [subsection 4](#) for the applicable assessment year.

(b) The tax levy rate per one thousand dollars of assessed value for each taxing district for the applicable fiscal year.

(c) The amount of the payment for each county is equal to the amount determined pursuant to subparagraph division (a), multiplied by the tax rate specified in subparagraph division (b), and then divided by one thousand dollars.

(5) The county auditor shall certify and forward one copy of the statement described in subparagraph (4) to the department of revenue not later than September 1 of each fiscal year.

(6) The amounts determined under this paragraph shall be paid by the department to the county treasurers in equal installments in September and March of each year. The county treasurer shall apportion the payments among the eligible taxing districts in the county and the amounts received by each taxing authority shall be treated the same as property taxes paid.

f. For the purposes of [this subsection](#), unless the context otherwise requires:

(1) “*Contiguous parcels*” means any of the following:

(a) Parcels that share a common boundary.

(b) Parcels within the same building or structure regardless of whether the parcels share a common boundary.

(c) Permanent improvements to the land that are situated on one or more parcels of land that are assessed and taxed separately from the permanent improvements if the parcels of land upon which the permanent improvements are situated share a common boundary.

(2) “*Parcel*” means the same as defined in [section 445.1](#). “*Parcel*” also means that portion of a parcel assigned a classification of commercial property or industrial property pursuant to [section 441.21, subsection 14](#), paragraph “b”.

(3) “*Property unit*” means a parcel or contiguous parcels all of which are located within the same county, with the same property tax classification, are owned by the same person, and are operated by that person for a common use and purpose.

6. Beginning with valuations established as of January 1, 1978, the assessors shall report the aggregate taxable values and the number of dwellings located on agricultural land and the aggregate taxable value of all other structures on agricultural land. Beginning with valuations established as of January 1, 1981, the agricultural dwellings located on agricultural land shall be valued at their market value as defined in [this section](#) and agricultural dwellings shall be valued as rural residential property and shall be assessed at the same percentage of actual value as is all other residential property.

7. a. For the purpose of computing the debt limitations for municipalities, political subdivisions, and school districts, the term “*actual value*” means the “*actual value*” as

determined by [subsections 1 through 3](#) without application of any percentage reduction and entered opposite each item, and as listed on the tax list as provided in [section 443.2](#) as “actual value”.

b. Whenever any board of review or other tribunal changes the assessed value of property, all applicable records of assessment shall be adjusted to reflect such change in both assessed value and actual value of such property.

8. a. Any normal and necessary repairs to a building, not amounting to structural replacements or modification, shall not increase the taxable value of the building. This paragraph applies only to repairs of two thousand five hundred dollars or less per building per year.

b. Notwithstanding paragraph “a”, any construction or installation of a solar energy system on property classified as agricultural, residential, commercial, or industrial property shall not increase the actual, assessed, and taxable values of the property for five full assessment years.

c. As used in [this subsection](#), “solar energy system” means either of the following:

(1) A system of equipment capable of collecting and converting incident solar radiation or wind energy into thermal, mechanical or electrical energy and transforming these forms of energy by a separate apparatus to storage or to a point of use which is constructed or installed after January 1, 1978.

(2) A system that uses the basic design of the building to maximize solar heat gain during the cold season and to minimize solar heat gain in the hot season and that uses natural means to collect, store, and distribute solar energy which is constructed or installed after January 1, 1981.

d. In assessing and valuing the property for tax purposes, the assessor shall disregard any market value added by a solar energy system to a building. The director of revenue shall adopt rules, after consultation with the economic development authority, specifying the types of equipment and structural components to be included under the guidelines provided in [this subsection](#).

9. Not later than November 1, 1979, and November 1 of each subsequent year, the director shall certify to the county auditor of each county the percentages of actual value at which residential property, agricultural property, commercial property, industrial property, property valued by the department of revenue pursuant to [chapters 428 and 438](#), property valued by the department of revenue pursuant to [chapter 434](#), and property valued by the department of revenue pursuant to [chapter 437](#) in each assessing jurisdiction in the county shall be assessed for taxation, including for assessment years beginning on or after January 1, 2022, the percentages used to apply the assessment limitations under [subsection 5](#), paragraphs “b” and “c”. The county auditor shall proceed to determine the assessed values of agricultural property, residential property, commercial property, industrial property, property valued by the department of revenue pursuant to [chapters 428 and 438](#), property valued by the department of revenue pursuant to [chapter 434](#), and property valued by the department of revenue pursuant to [chapter 437](#) by applying such percentages to the current actual value of such property, as reported to the county auditor by the assessor, and the assessed values so determined shall be the taxable values of such properties upon which the levy shall be made.

10. The percentages of actual value computed by the department of revenue for agricultural property, residential property, commercial property, industrial property, property valued by the department of revenue pursuant to [chapters 428 and 438](#), property valued by the department of revenue pursuant to [chapter 434](#), and property valued by the department of revenue pursuant to [chapter 437](#), including for assessment years beginning on or after January 1, 2022, the percentages used to apply the assessment limitations under [subsection 5](#), paragraphs “b” and “c”, and used to determine assessed values of those classes of property do not constitute a rule as defined in [section 17A.2, subsection 11](#).

11. Beginning with valuations established on or after January 1, 1995, as used in [this section](#), “residential property” includes all land and buildings of multiple housing cooperatives organized under [chapter 499A](#) and includes land and buildings used primarily for human habitation which land and buildings are owned and operated by organizations that have received tax-exempt status under section 501(c)(3) of the Internal Revenue Code

and rental income from the property is not taxed as unrelated business income under [section 422.33, subsection 1A](#).

12. As used in [this section](#), unless the context otherwise requires, “*agricultural property*” includes all of the following:

a. Beginning with valuations established on or after January 1, 2002, the real estate of a vineyard and buildings used in connection with the vineyard, including any building used for processing wine if such building is located on the same parcel as the vineyard.

b. Beginning with valuations established on or after January 1, 2013, real estate used directly in the cultivation and production of algae for harvesting as a crop for animal feed, food, nutritionals, or biofuel production. The real estate must be an enclosed pond or land containing a photobioreactor.

13. a. Beginning with valuations established on or after January 1, 2016, but before January 1, 2022, all of the following shall be valued as a separate class of property known as multiresidential property and, excluding properties referred to in [section 427A.1, subsection 9](#), shall be assessed at a percentage of its actual value, as determined in [this subsection](#):

(1) Mobile home parks.

(2) Manufactured home communities.

(3) Land-leased communities.

(4) Assisted living facilities.

(5) A parcel primarily used or intended for human habitation containing three or more separate dwelling units. If a portion of such a parcel is used or intended for a purpose that, if the primary use, would be classified as commercial property or industrial property, each such portion, including a proportionate share of the land included in the parcel, if applicable, shall be assigned the appropriate classification pursuant to paragraph “c”.

(6) For a parcel that is primarily used or intended for use as commercial property or industrial property, that portion of the parcel that is used or intended for human habitation, regardless of the number of dwelling units contained on the parcel, including a proportionate share of the land included in the parcel, if applicable. The portion of such a parcel used or intended for use as commercial property or industrial property, including a proportionate share of the land included in the parcel, if applicable, shall be assigned the appropriate classification pursuant to paragraph “c”.

b. For valuations established for the assessment year beginning January 1, 2015, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which multiresidential property shall be assessed shall be the greater of eighty-six and twenty-five hundredths percent or the percentage of actual value determined by the department of revenue at which property assessed as residential property is assessed for the same assessment year under [subsection 4](#). For valuations established for the assessment year beginning January 1, 2016, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which multiresidential property shall be assessed shall be the greater of eighty-two and five-tenths percent or the percentage of actual value determined by the department of revenue at which property assessed as residential property is assessed for the same assessment year under [subsection 4](#). For valuations established for the assessment year beginning January 1, 2017, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which multiresidential property shall be assessed shall be the greater of seventy-eight and seventy-five hundredths percent or the percentage of actual value determined by the department of revenue at which property assessed as residential property is assessed for the same assessment year under [subsection 4](#). For valuations established for the assessment year beginning January 1, 2018, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which multiresidential property shall be assessed shall be the greater of seventy-five percent or the percentage of actual value determined by the department of revenue at which property assessed as residential property is assessed for the same assessment year under [subsection 4](#). For valuations established for the assessment year beginning January 1, 2019, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which multiresidential property shall be assessed shall be the greater of seventy-one and twenty-five hundredths percent or the percentage

of actual value determined by the department of revenue at which property assessed as residential property is assessed for the same assessment year under [subsection 4](#). For valuations established for the assessment year beginning January 1, 2020, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which multiresidential property shall be assessed shall be the greater of sixty-seven and five-tenths percent or the percentage of actual value determined by the department of revenue at which property assessed as residential property is assessed for the same assessment year under [subsection 4](#). For valuations established for the assessment year beginning January 1, 2021, the percentage of actual value as equalized by the department of revenue as provided in [section 441.49](#) at which multiresidential property shall be assessed shall be the greater of sixty-three and seventy-five hundredths percent or the percentage of actual value determined by the department of revenue at which property assessed as residential property is assessed for the same assessment year under [subsection 4](#).

c. Beginning with valuations established on or after January 1, 2016, but before January 1, 2022, for parcels for which a portion of the parcel satisfies the requirements for classification as multiresidential property pursuant to paragraph “a”, subparagraph (5) or (6), the assessor shall assign to that portion of the parcel the classification of multiresidential property and to such other portions of the parcel the property classification for which such other portions qualify.

d. Property that is rented or leased to low-income individuals and families as authorized by section 42 of the Internal Revenue Code, and that has not been withdrawn from section 42 assessment procedures under [subsection 2](#) of [this section](#), or a hotel, motel, inn, or other building where rooms or dwelling units are usually rented for less than one month shall not be classified as multiresidential property under [this subsection](#).

e. As used in [this subsection](#):

(1) “Assisted living facility” means property for providing assisted living as defined in [section 231C.2](#). “Assisted living facility” also includes a health care facility, as defined in [section 135C.1](#), an elder group home, as defined in [section 231B.1](#), a child foster care facility under [chapter 237](#), or property used for a hospice program as defined in [section 135J.1](#).

(2) “Dwelling unit” means an apartment, group of rooms, or single room which is occupied as separate living quarters or, if vacant, is intended for occupancy as separate living quarters, in which a tenant can live and sleep separately from any other persons in the building.

(3) “Land-leased community” means the same as defined in [sections 335.30A](#) and [414.28A](#).

(4) “Manufactured home community” means the same as a land-leased community.

(5) “Mobile home park” means the same as defined in [section 435.1](#).

14. a. Beginning with valuations established on or after January 1, 2022, all of the following shall be classified and valued as residential property:

(1) Property primarily used or intended for human habitation containing two or fewer dwelling units.

(2) Mobile home parks.

(3) Manufactured home communities.

(4) Land-leased communities.

(5) Assisted living facilities.

(6) A parcel primarily used or intended for human habitation containing three or more separate dwelling units. If a portion of such a parcel is used or intended for a purpose that, if the primary use, would be classified as commercial property or industrial property, each such portion, including a proportionate share of the land included in the parcel, if applicable, shall be assigned the appropriate classification pursuant to paragraph “b”.

(7) For a parcel that is primarily used or intended for use as commercial property or industrial property, that portion of the parcel that is used or intended for human habitation, regardless of the number of dwelling units contained on the parcel, including a proportionate share of the land included in the parcel, if applicable. The portion of such a parcel used or intended for use as commercial property or industrial property, including a proportionate share of the land included in the parcel, if applicable, shall be assigned the appropriate classification pursuant to paragraph “b”.

b. Beginning with valuations established on or after January 1, 2022, for parcels for which

a portion of the parcel satisfies the requirements for classification as residential property pursuant to paragraph “a”, subparagraph (6) or (7), the assessor shall assign to that portion of the parcel the classification of residential property and to such other portions of the parcel the property classification for which such other portions qualify.

c. Property that is rented or leased to low-income individuals and families as authorized by section 42 of the Internal Revenue Code, and that has not been withdrawn from section 42 assessment procedures under [subsection 2 of this section](#), or a hotel, motel, inn, or other building where rooms or dwelling units are usually rented for less than one month shall not be classified as residential property under [this subsection](#).

d. As used in [this subsection](#):

(1) “Assisted living facility” means property for providing assisted living as defined in [section 231C.2](#). “Assisted living facility” also includes a health care facility, as defined in [section 135C.1](#), an elder group home, as defined in [section 231B.1](#), a child foster care facility under [chapter 237](#), or property used for a hospice program as defined in [section 135J.1](#).

(2) “Dwelling unit” means an apartment, group of rooms, or single room which is occupied as separate living quarters or, if vacant, is intended for occupancy as separate living quarters, in which a tenant can live and sleep separately from any other persons in the building.

(3) “Land-leased community” means the same as defined in sections [335.30A](#) and [414.28A](#).

(4) “Manufactured home community” means the same as a land-leased community.

(5) “Mobile home park” means the same as defined in [section 435.1](#).

[C97, §1305; S13, §1305; C24, 27, 31, 35, 39, §7109; C46, §441.4; C50, 54, 58, §441.13; C62, 66, 71, 73, 75, 77, 79, 81, §441.21; 81 Acts, ch 144, §1; 82 Acts, ch 1100, §22, ch 1159, §1 – 3, ch 1186, §4, 5]

83 Acts, ch 202, §22, 23; 84 Acts, ch 1223, §1; 88 Acts, ch 1116, §1; 89 Acts, ch 176, §1; 89 Acts, ch 296, §63; 95 Acts, ch 83, §28; 95 Acts, ch 157, §1; 96 Acts, ch 1034, §40; 97 Acts, ch 23, §51; 99 Acts, ch 114, §28; 2001 Acts, ch 119, §1; 2002 Acts, ch 1150, §13; 2002 Acts, ch 1153, §1, 2; 2003 Acts, ch 145, §286; 2004 Acts, ch 1073, §29; 2005 Acts, ch 150, §124, 125; 2009 Acts, ch 108, §16, 41; 2011 Acts, ch 25, §97, 143; 2011 Acts, ch 118, §50, 89; 2013 Acts, ch 118, §2 – 4; 2013 Acts, ch 123, §17 – 19, 22, 23, 26 – 28, 30, 50, 64, 65; 2014 Acts, ch 1131, §2 – 4; 2015 Acts, ch 109, §64 – 68, 75; 2015 Acts, ch 116, §3, 13; 2016 Acts, ch 1073, §121; 2017 Acts, ch 151, §8, 9, 28, 29, 31; 2018 Acts, ch 1158, §19 – 21, 28; 2018 Acts, ch 1172, §94; 2021 Acts, ch 20, §7 – 11, 14, 15; 2022 Acts, ch 1061, §36 – 38; 2023 Acts, ch 5, §1, 3, 4; 2023 Acts, ch 119, §6; 2024 Acts, ch 1094, §59 – 61; 2024 Acts, ch 1170, §369

Referred to in §257.3, 331.512, 357H.9, 386.8, 386.9, 386.10, 403.20, 404.3A, 420.207, 422.7(13)(a), 425.11, 427.1(8)(b), 427.1(9), 427.1(19)(a), 427B.26, 428.29, 432.7, 434.15, 437.7, 438.13, 441.17, 441.37, 441.37A, 441.49, 443.2, 443.22

2021 amendments to subsection 2, subsection 8, paragraph b, subsections 9 and 10, and subsection 13, paragraphs a – c, apply to assessment years beginning on or after January 1, 2022; 2021 Acts, ch 20, §15

Subsection 14 applies to assessment years beginning on or after January 1, 2022; 2021 Acts, ch 20, §15

2022 amendments to subsections 5, 9, and 10 apply retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1061, §38

2023 amendment to subsection 4 applies retroactively to assessment years beginning on or after January 1, 2022; 2023 Acts, ch 5, §4

2024 amendment to subsection 5, paragraph a applies to assessment years beginning on or after January 1, 2025; 2024 Acts, ch 1094, §61

2024 amendment to subsections 9 and 10 applies to assessment years beginning on or after January 1, 2025; 2024 Acts, ch 1094, §61

441.21A Commercial and industrial property tax replacement — replacement claims.

1. a. For each fiscal year beginning on or after July 1, 2014, but before July 1, 2029, there is appropriated from the general fund of the state to the department of revenue an amount necessary for the payment of all commercial and industrial property tax replacement claims under [this section](#) for the fiscal year. However, for the fiscal years beginning on July 1, 2017, July 1, 2018, July 1, 2019, July 1, 2020, and July 1, 2021, the total amount of moneys appropriated from the general fund of the state to the department of revenue for the payment of commercial and industrial property tax replacement claims in each fiscal year shall not exceed the total amount of money necessary to pay all commercial and industrial property tax replacement claims for the fiscal year beginning July 1, 2016.

b. Moneys appropriated by the general assembly to the department under [this subsection](#) for the payment of commercial and industrial property tax replacement claims are not subject to a uniform reduction in appropriations in accordance with [section 8.31](#).

2. a. For each fiscal year beginning on or after July 1, 2014, but before July 1, 2022, each county treasurer shall be paid by the department of revenue an amount equal to the amount

of the commercial and industrial property tax replacement claims in the county, as calculated in [subsection 4](#). If an amount appropriated for the fiscal year beginning on July 1, 2017, July 1, 2018, July 1, 2019, July 1, 2020, or July 1, 2021, is insufficient to pay all replacement claims for the fiscal year, the director of revenue shall prorate the payment of replacement claims to the county treasurers and shall notify the county auditors of the pro rata percentage on or before September 30.

b. For each fiscal year beginning on or after July 1, 2022, but before July 1, 2029, each county treasurer shall be paid by the department of revenue an amount equal to the sum of the commercial and industrial property tax replacement claims for all taxing authorities, or portion thereof, located in the county, as calculated in [subsection 5](#). The county treasurer shall pay to each taxing authority the taxing authority's commercial and industrial property tax replacement claim, or portion thereof, as calculated in [subsection 5](#).

3. a. On or before July 1 of each fiscal year beginning on or after July 1, 2014, but before July 1, 2022, the assessor shall report to the county auditor the total actual value of all commercial property and industrial property in the county that is subject to assessment and taxation for the assessment year used to calculate the taxes due and payable in that fiscal year.

b. On or before July 1, 2022, the department of management shall calculate and report to the department of revenue for each taxing authority in this state that is a city or a county all of the following:

(1) The total assessed value as of January 1, 2012, of all taxable property located in the taxing authority that is subject to assessment and taxation used to calculate taxes which are due and payable in the fiscal year beginning July 1, 2013, excluding property subject to the statewide property tax imposed under [section 437A.18](#) or [437B.14](#).

(2) The total assessed value as of January 1, 2019, of all taxable property located in the taxing authority that is subject to assessment and taxation used to calculate taxes which are due and payable in the fiscal year beginning July 1, 2020, excluding property subject to the statewide property tax imposed under [section 437A.18](#) or [437B.14](#).

4. On or before a date established by rule of the department of revenue of each fiscal year beginning on or after July 1, 2014, but before July 1, 2022, the county auditor shall prepare a statement, based upon the report received pursuant to [subsection 3](#), paragraph "a", listing for each taxing district in the county:

a. The difference between the assessed valuation of all commercial property and industrial property for the assessment year used to calculate taxes which are due and payable in the applicable fiscal year and the actual value of all commercial property and industrial property that is subject to assessment and taxation for the same assessment year. If the difference between the assessed value of all commercial property and industrial property and the actual valuation of all commercial property and industrial property is zero, there is no tax replacement for that taxing district for the fiscal year.

b. The tax levy rate per one thousand dollars of assessed value for each taxing district for that fiscal year.

c. The commercial and industrial property tax replacement claim for each taxing district. The replacement claim is equal to the amount determined pursuant to paragraph "a", multiplied by the tax rate specified in paragraph "b", and then divided by one thousand dollars.

5. a. As used in [this subsection](#), unless the context clearly requires otherwise:

(1) "Qualified taxing authority" means any of the following:

(a) A taxing authority that is not a city or a county.

(b) A taxing authority that is a city or county for which the amount determined under [subsection 3](#), paragraph "b", subparagraph (2), is less than one hundred thirty-one and twenty-four hundredths percent of the amount determined under [subsection 3](#), paragraph "b", subparagraph (1).

(2) "Taxing authority" means a city, county, community college, or other governmental entity or political subdivision in this state authorized to certify a levy on property located within such authority, but does not include a school district.

b. For fiscal years beginning on or after July 1, 2022, but before July 1, 2029, the amount of each taxing authority's replacement claim is as follows:

- (1) If the taxing authority is a qualified taxing authority:
 - (a) For the fiscal year beginning July 1, 2022, seven-eighths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (b) For the fiscal year beginning July 1, 2023, six-eighths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (c) For the fiscal year beginning July 1, 2024, five-eighths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (d) For the fiscal year beginning July 1, 2025, four-eighths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (e) For the fiscal year beginning July 1, 2026, three-eighths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (f) For the fiscal year beginning July 1, 2027, two-eighths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (g) For the fiscal year beginning July 1, 2028, one-eighth of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
- (2) If the taxing authority is not a qualified taxing authority:
 - (a) For the fiscal year beginning July 1, 2022, four-fifths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (b) For the fiscal year beginning July 1, 2023, three-fifths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (c) For the fiscal year beginning July 1, 2024, two-fifths of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (d) For the fiscal year beginning July 1, 2025, one-fifth of the amount received by the taxing authority under [this section](#) for the fiscal year beginning July 1, 2021.
 - (e) For the fiscal year beginning July 1, 2026, and each succeeding fiscal year beginning before July 1, 2029, zero.
- (3) The department of management shall calculate and report to the department of revenue the amount received by each taxing authority in this state as the result of commercial and industrial property tax replacement claims paid for the fiscal year beginning July 1, 2021, and the portion of the amount attributable to each county where the taxing authority is located, if applicable.
6. For purposes of computing replacement amounts under [this section](#) for fiscal years beginning on or after July 1, 2014, but before July 1, 2022, that portion of an urban renewal area defined as the sum of the assessed valuations defined in [section 403.19, subsections 1 and 2](#), shall be considered a taxing district.
7.
 - a. For fiscal years beginning on or after July 1, 2014, but before July 1, 2022, the county auditor shall certify and forward one copy of the statement to the department of revenue not later than a date of each year established by the department of revenue by rule.
 - b. The replacement claims shall be paid to each county treasurer in equal installments in September and March of each year. The county treasurer shall apportion the replacement claim payments among the eligible taxing districts in the county.
 - c. If the taxing district is an urban renewal area, the amount of the replacement claim shall be apportioned and credited to those portions of the assessed value defined in [section 403.19, subsections 1 and 2](#), as follows:
 - (1) To that portion defined in [section 403.19, subsection 1](#), an amount of the replacement claim that is proportionate to the amount of actual value of the commercial and industrial property in the urban renewal area as determined in [section 403.19, subsection 1](#), that was subtracted pursuant to [section 403.20](#), as it bears to the total amount of actual value of the commercial and industrial property in the urban renewal area that was subtracted pursuant to [section 403.20](#) for the assessment year for property taxes due and payable in the fiscal year for which the replacement claim is computed.
 - (2) To that portion defined in [section 403.19, subsection 2](#), the remaining amount, if any.
 - d. Notwithstanding the allocation provisions of paragraph “c”, the amount of the tax replacement amount that shall be allocated to that portion of the assessed value defined in [section 403.19, subsection 2](#), shall not exceed the amount equal to the amount certified to the county auditor under [section 403.19](#) for the fiscal year in which the claim is paid, after

deduction of the amount of other revenues committed for payment on that amount for the fiscal year. The amount not allocated to that portion of the assessed value defined in [section 403.19, subsection 2](#), as a result of the operation of this paragraph, shall be allocated to that portion of assessed value defined in [section 403.19, subsection 1](#).

e. The amount of the replacement claim amount credited to the portion of the assessed value defined in [section 403.19, subsection 1](#), shall be allocated to and when received be paid into the fund for the respective taxing district as taxes by or for the taxing district into which all other property taxes are paid. The amount of the replacement claim amount credited to the portion of the assessed value defined in [section 403.19, subsection 2](#), shall be allocated to and when collected be paid into the special fund of the municipality under [section 403.19, subsection 2](#).

f. [This subsection](#) shall apply to the apportionment of replacement claim amounts for fiscal years beginning on or after July 1, 2014, but before July 1, 2022.

8. a. For fiscal years beginning on or after July 1, 2022, but before July 1, 2029, each taxing authority's replacement claim calculated under [subsection 5](#), or portion thereof, shall be paid to the appropriate county treasurer, as provided in [subsection 2](#), paragraph "b", in equal installments in September and March of each year.

b. After payment by the county treasurer to the taxing authority, the taxing authority's replacement claim shall be apportioned and credited by the governing body of the taxing authority among the taxing authority's tax levies in the same proportion that each property tax levy bears to the total of all property tax levies imposed by the taxing authority for the fiscal year for which the payment is received.

c. Of the amounts allocated and credited to each property tax levy that is subject to division under [section 403.19](#), the total amount paid into the fund for the taxing authority as taxes by or for the taxing authority into which all other property taxes are paid and the special fund of the applicable municipality under [section 403.19, subsection 2](#), shall be an amount of the replacement claim that is proportionate to the amount of the total sum of the assessed value of the taxable commercial and industrial property in the urban renewal area as a share of total assessed value of all taxable property in the taxing authority and shall be apportioned as follows:

(1) To the fund for the taxing authority as taxes by or for the taxing authority into which all other property taxes are paid, an amount proportionate to the amount of actual value of the commercial and industrial property in the urban renewal area as determined in [section 403.19, subsection 1](#), that was subtracted pursuant to [section 403.20](#), as it bears to the total amount of actual value of the commercial and industrial property in the urban renewal area that was subtracted pursuant to [section 403.20](#) for the assessment year for property taxes due and payable in the fiscal year for which the replacement claim is computed.

(2) (a) To the special fund of the applicable municipality under [section 403.19, subsection 2](#), the remaining amount, if any.

(b) The amount allocated under subparagraph division (a) shall not exceed the amount equal to the amount certified to the county auditor under [section 403.19](#) for the fiscal year in which the claim is paid, after deduction of the amount of other revenues committed for payment on that amount for the fiscal year. The amount not allocated as a result of the operation of this subparagraph division (b) shall be allocated to and paid into the fund for the taxing authority as taxes by or for the taxing authority in the manner provided in subparagraph (1).

9. [This section](#) is repealed July 1, 2029.

[2013 Acts, ch 123, §20, 22, 23; 2021 Acts, ch 177, §112 – 119](#)

Referred to in §331.512, 331.559

441.22 Forest and fruit-tree reservations.

Forest and fruit-tree reservations fulfilling the conditions of [chapter 427C](#) shall be exempt from taxation. In all other cases where trees are planted upon any tract of land, without regard

to area, for forest, fruit, shade, or ornamental purposes, or for windbreaks, the assessor shall not increase the valuation of the property because of such improvements.

[S13, §1400-1; C24, 27, 31, 35, 39, **§7110**; C46, §441.5; C50, 54, 58, §441.14; C62, 66, 71, 73, 75, 77, 79, 81, §441.22; [82 Acts, ch 1247, §3](#)]

[84 Acts, ch 1222, §8](#); [2021 Acts, ch 80, §276](#)

Referred to in [§427A.1](#)

441.23 Notice of valuation.

If there has been an increase or decrease in the valuation of the property, or upon the written request of the person assessed, the assessor shall, at the time of making the assessment, inform the person assessed, in writing, of the valuation put upon the taxpayer's property, and notify the person, that if the person feels aggrieved, to contact the assessor pursuant to [section 441.30](#) or to appear before the board of review and show why the assessment should be changed. However, if the valuation of a class of property is uniformly decreased, the assessor may notify the affected property owners by publication in the official newspapers of the county. The owners of real property shall be notified not later than April 1 of any adjustment of the real property assessment.

[C97, §1356; C24, 27, 31, §7111; C35, §7111, 7129-e1; C39, **§7111, 7129.1**; C46, §441.6, 442.2; C50, 54, 58, §441.15, 442.2; C62, 66, 71, 73, 75, 77, 79, 81, §441.23]

[92 Acts, ch 1073, §13](#); [2004 Acts, ch 1086, §72](#); [2013 Acts, ch 123, §51, 64, 65](#)

Referred to in [§428.4](#)

441.24 Refusal to furnish statement.

1. If a person refuses to furnish the verified statements required in connection with the assessment of property by the assessor, or to list the corporation's or person's property, the department of revenue, or assessor, as the case may be, shall proceed to list and assess the property according to the best information obtainable, and shall add to the taxable valuation one hundred percent thereof, which valuation and penalty shall be separately shown, and shall constitute the assessment; and if the valuation of the property is changed by a board of review, or on appeal from a board of review, a like penalty shall be added to the valuation thus fixed.

2. However, all or part of the penalty imposed under [this section](#) may be waived by the board of review upon application to the board by the assessor or the property owner. The waiver or reduction in the penalty shall be allowed only on the valuation of real property against which the penalty has been imposed.

[C51, §475; R60, §734; C73, §823, 1318; C97, §1357; C24, 27, 31, 35, 39, **§7112**; C46, §441.7; C50, 54, 58, §441.16; C62, 66, 71, 73, 75, 77, 79, 81, §441.24]

[89 Acts, ch 296, §64](#); [2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §69, 75](#)

Referred to in [§428.35](#), [441.19](#)

441.25 False statement.

Any person making any verified statement or return, or taking any oath required by this title, who knowingly makes a false statement therein, shall be guilty of perjury.

[C97, §1358; C24, 27, 31, 35, 39, **§7113**; C46, §441.8; C50, 54, 58, §441.17; C62, 66, 71, 73, 75, 77, 79, 81, §441.25]

Referred to in [§441.19](#)

Perjury, punishment, [§720.2](#)

441.26 Assessment rolls and books.

1. The director of revenue shall each year prescribe the form of assessment roll to be used by all assessors in assessing property, in this state, also the form of pages of the assessor's assessment book. The assessment rolls shall be in a form that will permit entering, separately, the names of all persons assessed, and shall also contain a notice in substantially the following form:

If you are not satisfied that the foregoing assessment is correct,
you may contact the assessor on or after April 2, to and including

April 25, of the year of the assessment to request an informal review of the assessment pursuant to [section 441.30](#).

If you are not satisfied that the foregoing assessment is correct, you may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment, such protest to be confined to the grounds specified in [section 441.37](#).

Dated: day of (month), (year)

.....

County/City Assessor.

2. The notice in each odd-numbered year shall contain a statement that the assessments are subject to equalization pursuant to an order issued by the department of revenue, that the county auditor shall give notice on or before October 8 by publication in an official newspaper of general circulation to any class of property affected by the equalization order, that the county auditor shall give notice by mail postmarked on or before October 8 to each property owner or taxpayer whose valuation has been increased by the equalization order, and that the board of review shall be in session from October 10 to November 15 to hear protests of affected property owners or taxpayers whose valuations have been adjusted by the equalization order.

3. The assessment rolls shall be used in listing the property and showing the values affixed to the property of all persons assessed. The rolls shall be made in duplicate. The duplicate roll shall be signed by the assessor, detached from the original and delivered to the person assessed if there has been an increase or decrease in the valuation of the property. If there has been no change in the valuation, the information on the roll may be printed on computer stock paper and preserved as required by [this chapter](#). If the person assessed requests in writing a copy of the roll, the copy shall be provided to the person. The pages of the assessor's assessment book shall contain columns ruled and headed for the information required by [this chapter](#) and that which the department of revenue deems essential in the equalization work of the department. The assessor shall return all assessment rolls and schedules to the county auditor, along with the completed assessment book, as provided in [this chapter](#), and the county auditor shall carefully keep and preserve the rolls, schedules, and book for a period of five years from the time of its filing in the county auditor's office.

4. Beginning with valuations for January 1, 1977, and each succeeding year, for each parcel of property entered in the assessment book, the assessor shall list the classification of the property.

[C51, §471, 473; R60, §732, 733; C73, §821; C97, §1360, 1361; S13, §1360, 1361; C24, 27, 31, 35, 39, **§7115, 7116, 7117, 7118**; C46, §405.20, 441.10, 441.11, 441.13; C50, 54, 58, §405.20, 441.18, 441.19, 441.20, 441.21; C62, 66, 71, 73, 75, 77, 79, 81, §441.26]

[86 Acts, ch 1107, §1](#); [89 Acts, ch 296, §65](#); [2000 Acts, ch 1058, §56](#); [2003 Acts, ch 145, §286](#); [2004 Acts, ch 1101, §58](#); [2011 Acts, ch 25, §143](#); [2013 Acts, ch 123, §52, 64, 65](#); [2015 Acts, ch 109, §70, 75](#); [2015 Acts, ch 116, §4, 5, 13](#)

Referred to in [§331.508](#)

441.27 Uniform assessment rolls.

The director of revenue shall from time to time prepare and certify to each assessor such instructions as to a uniform method of making up the assessment rolls as the director of revenue thinks necessary to secure a compliance with the law and uniform returns, which shall be printed upon each assessment roll, and also prepare instructions for the same purpose as to making up the assessment book, which shall be printed therein.

[C97, §1362; C24, 27, 31, 35, 39, **§7119**; C46, §441.14; C50, 54, 58, §441.22; C62, 66, 71, 73, 75, 77, 79, 81, §441.27]

[2003 Acts, ch 145, §286](#)

441.28 Assessment rolls — change — notice to taxpayer.

The assessment shall be completed not later than April 1 each year. If the assessor makes any change in an assessment after it has been entered on the assessor's rolls, the assessor

shall note on the roll, together with the original assessment, the new assessment and the reason for the change, together with the assessor's signature and the date of the change. Provided, however, in the event the assessor increases any assessment the assessor shall give notice of the increase in writing to the taxpayer by mail postmarked no later than April 1. No changes shall be made on the assessment rolls after April 1 except by written agreement of the taxpayer and assessor under [section 441.30](#), by order of the board of review or of the property assessment appeal board, or by decree of court.

[C51, §471, 473; R60, §732, 733, 736; C73, §821, 825; C97, §1360, 1366; S13, §1360, 1366; C24, 27, 31, 35, 39, **§7115, 7122, 7123**; C46, §405.20, 441.10, 441.17, 441.18; C50, 54, 58, §405.20, 441.18, 441.25; C62, 66, 71, 73, 75, 77, 79, 81, §441.28]

[2005 Acts, ch 150, §126](#); [2013 Acts, ch 123, §53, 64, 65](#); [2015 Acts, ch 116, §6, 13](#)

Referred to in [§428.4](#)

441.28A Electronic delivery authorized.

1. If the assessor is required or authorized by [this title](#) to send any assessment, notice, or any other information to persons by regular mail, the assessor shall instead provide the assessment, notice, or other information by electronic means if the person entitled to receive the assessment, notice, or information has by electronic or other means, authorized the assessor to provide the assessment, notice, or other information in that manner.

2. An authorization to receive assessments, notices, or other information by electronic means pursuant to [this section](#) shall continue until revoked in writing by the person. Such revocation may be provided to the assessor electronically in a manner approved by the assessor.

3. Electronic means includes delivery to an electronic mail address or by other electronic means reasonably calculated to apprise the person of the information that is being provided, as designated by the authorizing person.

4. Any assessment, notice, or other information provided by the assessor to a person pursuant to [this section](#) is deemed to have been mailed by the assessor and received by the person on the date that the assessor electronically sends the information to the person or electronically notifies the person that the information is available to be accessed by the person.

5. An authorization under [this section](#) also applies to information that is not expressly required by law to be sent by regular mail, but that is customarily sent by the assessor using regular mail, to persons entitled to receive the information.

6. Information compiled or possessed by the assessor for the purposes of complying with authorizations for delivery by electronic means under [this title](#), including but not limited to taxpayer post office addresses, electronic mail addresses, waivers, waiver requests, waiver revocations, and passwords or other methods of protecting taxpayer information are not public records and are not subject to disclosure under [chapter 22](#).

[2018 Acts, ch 1008, §1, 2](#); [2021 Acts, ch 132, §2](#)

441.29 Plat book — index system.

1. The county auditor shall furnish to each assessor a plat book on which shall be platted the lands and lots in the assessor's assessment district, showing on each subdivision or part thereof, written in ink or pencil, the name of the owner, the number of acres, or the boundary lines and distances in each, and showing as to each tract the number of acres to be deducted for railway right-of-way and for roads and for rights-of-way for public levees and open public drainage improvements.

2. The auditor, or the auditor's designee, of any county shall establish a permanent real estate index number system with related tax maps for all real estate tax administration purposes, including the assessment, levy, and collection of such taxes. Wherever in real property tax administration the legal description of tax parcels is required, such permanent number system shall be adopted in addition thereto. The permanent real estate index numbers shall begin with the two-digit county number and be a unique identifying number for each parcel within the county. These numbers shall follow the property, not the owner, and can be an alphanumeric system. In the event of a division of an existing parcel, the

original permanent parcel index number shall be retired and new numbers assigned. The auditor shall prepare and maintain permanent real estate index number tax maps, which shall carry such numbers. The auditor shall prepare and maintain cross indexes of the numbers assigned under this system, with legal descriptions of the real estate to which such numbers relate. Indexes and tax maps established as provided in [this section](#) shall be open to public inspection.

[C51, §181; R60, §733; C73, §821; C97, §1364; C24, 27, 31, 35, 39, §7120; C46, §441.15; C50, 54, 58, §441.23; C62, 66, 71, 73, 75, 77, 79, 81, §441.29]

[2004 Acts, ch 1144, §2; 2018 Acts, ch 1041, §94](#)

Referred to in [§331.512, 354.2, 354.4, 354.5, 354.27](#)

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](#)

441.31 Board of review.

1. The chairperson of the conference board shall call a meeting by written notice to all of the members of the board for the purpose of appointing a board of review for all assessments made by the assessor. The board of review may consist of either three members or five members. As nearly as possible this board shall include one licensed real estate broker and one licensed architect or person experienced in the building and construction field. In the case of a county, at least one member of the board shall be a farmer. Not more than two members of the board of review shall be of the same profession or occupation and members of the board of review shall be residents of the assessor jurisdiction. The terms of the members of the board of review shall be for six years, beginning with January 1 of the year following their selection. In boards of review having three members the term of one member of the first board to be appointed shall be for two years, one member for four years, and one member for six years. In the case of boards of review having five members, the term of one member of the first board to be appointed shall be for one year, one member for two years, one member for three years, one member for four years, and one member for six years.

2. a. However, notwithstanding the board of review appointed by the county conference

board pursuant to [subsection 1](#), a city council of a city having a population of seventy-five thousand or more which is a member of a county conference board may provide, by ordinance, for a city board of review to hear appeals of property assessments by residents of that city. The members of the city board of review shall be appointed by the city council. The city shall pay the expenses incurred by the city board of review. However, if the city has a population of more than one hundred twenty-five thousand, the expenses incurred by the city board of review shall be paid by the county. All of the provisions of [this chapter](#) relating to the boards of review shall apply to a city board of review appointed pursuant to [this subsection](#).

b. If a city having a population of more than one hundred twenty-five thousand abolishes its office of city assessor, the city may provide, by ordinance, for a city board of review or request the county conference board to appoint a ten-member county board of review. The initial ten-member county board of review established pursuant to this paragraph shall consist of the members of the city board of review and the county board of review who are serving unexpired terms of office. The members of the initial ten-member county board of review may continue to serve their unexpired terms of office and are eligible for reappointment for a six-year term. The ten-member county board of review created pursuant to this paragraph is in lieu of the boards of review provided for in [subsection 1](#), but the professional and occupational qualifications of members shall apply.

c. For a ten-member county board of review created under paragraph “b”, the chairperson of the board may authorize the board of review to convene subunits of the board of not less than three members for the purpose of conducting hearings, receiving evidence, and making recommendations for the resolution of protests to then be considered by the full board of review. Meetings of a majority, but in no case less than three members, of the subunit members under this paragraph shall constitute a meeting of a governmental body under [section 21.2](#), [subsection 2](#), and the meeting shall be conducted in accordance with [chapter 21](#). If a protest is considered by a subunit of the board, the recommendation of the subunit must subsequently be considered by the full board of review for final disposition. A recommendation of a subunit of the board of review may be modified by the full board of review prior to approval.

3. Notwithstanding the requirements of [subsection 1](#), the conference board or a city council which has appointed a board of review may increase the membership of the board of review by an additional two members if it determines that as a result of the large number of protests filed or estimated to be filed the board of review will be unable to timely resolve the protests with the existing number of members. If the board of review has ten members, not more than four additional members may be appointed by the conference board. The additional emergency members shall be appointed for a term set by the conference board or the city council but not for longer than two years. The conference board or the city council may extend the terms of the emergency members if it makes a similar determination as required for the initial appointment.

[R60, §739; C73, §829, 830, 832; C97, §1368, 1370, 1375, 1376; C24, 27, 31, 35, 39, §7127, 7129, 7137, 7138; C46, §441.21, 442.1, 442.12, 442.13; C50, 54, 58, §405.13, 405A.3, 442.1; C62, 66, 71, 73, 75, 77, 79, 81, §441.31]

86 Acts, ch 1230, §1; 88 Acts, ch 1043, §2; 95 Acts, ch 74, §1; 97 Acts, ch 22, §2, 3; 2017 Acts, ch 131, §7; 2023 Acts, ch 18, §1 – 3

Subsection 2, paragraph c applies to assessment protests for assessment years beginning on or after January 1, 2023; 2023 Acts, ch 18, §3

441.32 Terms — vacancies.

1. The terms of the members of the board of review are for six years each except for the emergency members whose terms shall be set by the conference board for a period not to exceed two years. Members of this board may be removed by the conference board but only after a public hearing upon specified charges, if a hearing is requested by the member. A subsequent appointment, and an appointment to fill a vacancy, shall be made in the same way as the original selection. The board may subpoena witnesses and administer oaths.

2. a. In addition to removal under [subsection 1](#), the director of revenue may remove a member of the board of review if any of the following apply:

(1) The member violates any law or administrative rule applicable to the member's duties on the board of review.

(2) The member fails to comply with an order of the director of revenue or an order of any court.

b. Prior to issuing an order removing a member of the board of review, the director of revenue shall provide the member with written notice of the director's intent to remove the member from the board of review.

c. If the member of the board of review receiving the notice of intent for removal files a written request for a hearing with the director within thirty days after receipt of the written notice specified in paragraph "b", the director shall hold a hearing prior to the issuance of an order removing the member from the board of review. The director may subpoena witnesses and administer oaths in connection with the hearing.

d. If the director of revenue removes a member of the board of review pursuant to [this subsection](#), an appointment to fill the vacancy shall be made in the same manner as the original appointment. An order removing a member of the board is subject to judicial review in accordance with [chapter 17A](#).

e. The director of revenue shall adopt rules pursuant to [chapter 17A](#) to administer [this subsection](#).

3. If a board member is removed under [this section](#), the board member shall not be eligible for appointment to a board of review in this state for six years following the date of the removal.

[R60, §739; C73, §829, 830, 832; C97, §1368, 1370, 1375, 1376; C24, 27, 31, 35, 39, **§7127, 7129, 7137, 7138**; C46, §405.14, 441.21, 442.1, 442.12, 442.13; C50, 54, 58, §405.14, 441.3, 442.1; C62, 66, 71, 73, 75, 77, 79, 81, §441.32]

[86 Acts, ch 1230, §2; 2021 Acts, ch 171, §29; 2022 Acts, ch 1061, §26](#)

441.33 Sessions of board of review.

1. The board of review shall be in session from a date determined by the board that is on or after May 1 but not later than May 7 through the period of time necessary to act on all protests filed under [section 441.37](#) but not later than May 31 each year and for an additional period as required under [section 441.37](#) and shall hold as many meetings as are necessary to discharge its duties. On or before May 31 in those years in which a session has not been extended as required under [section 441.37](#), the board shall return all books, records, and papers to the assessor except undisposed of protests and records pertaining to those protests. If it has not completed its work by May 31, in those years in which the session has not been extended under [section 441.37](#), the director of revenue may authorize the board of review to continue in session for a period necessary to complete its work, but the director of revenue shall not approve a continuance extending beyond July 15. On or before May 31 or on the final day of any extended session required under [section 441.37](#) or authorized by the director of revenue, the board of review shall adjourn until the date determined by the board that is on or after May 1 but not later than May 7 of the following year. It shall adopt its own rules of procedure, elect its own chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of the board or any other qualified person, except the assessor or any member of the assessor's staff. It may be reconvened by the director of revenue. All undisposed protests in its hands on July 15 shall be automatically overruled and returned to the assessor together with its other records.

2. Within fifteen days following the adjournment of any regular or special session, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of any actions taken during that session.

[R60, §739; C73, §829, 830, 832; C97, §1368, 1370, 1375, 1376; C24, 27, 31, 35, 39, **§7127, 7129, 7137, 7138**; C46, §405.15, 441.21, 442.1, 442.12, 442.13; C50, 54, 58, §405.15, 442.1, 442.12; C62, 66, 71, 73, 75, 77, 79, 81, S81, §441.33; [81 Acts, ch 145, §1](#)]

[87 Acts, ch 198, §7; 2003 Acts, ch 145, §286; 2019 Acts, ch 24, §104; 2024 Acts, ch 1010, §1, 2](#)
Referred to in [§441.35, 441.45](#)

441.34 Quarters — hours — expenses.

The board of review of assessments shall hold meetings in quarters provided by the board of supervisors. Said board shall be in session such hours each day and shall devote such time to its duties as may be necessary to the discharge of its duties and to accomplish substantial justice. The expenses of the board shall be included in the assessor's annual budget as provided hereafter.

[C39, §7134.1; C46, 50, 54, 58, §405.16, 405.17, 442.8; C62, 66, 71, 73, 75, 77, 79, 81, §441.34]

441.35 Powers of review board.

1. The board of review shall have the power:

a. To equalize assessments by raising or lowering the individual assessments of real property, including new buildings, made by the assessor.

b. To add to the assessment rolls any taxable property which has been omitted by the assessor.

c. To add to the assessment rolls for taxation property which the board believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.

2. In any year after the year in which an assessment has been made of all of the real estate in any taxing district, the board of review shall meet as provided in [section 441.33](#), and where the board finds the same has changed in value, the board shall revalue and reassess any part or all of the real estate contained in such taxing district, and in such case, the board shall determine the actual value as of January 1 of the year of the revaluation and reassessment and compute the taxable value thereof. If the assessment of any such property is raised, or any property is added to the tax list by the board, the clerk shall give notice in the manner provided in [section 441.36](#). If all property in any taxing district is revalued and reassessed, the board shall, in addition to notices required to be provided in the manner specified in [section 441.36](#), instruct the clerk to give immediate notice by one publication in one of the official newspapers located in the taxing district. The decision of the board as to the foregoing matters shall be subject to appeal to the property assessment appeal board within the same time and in the same manner as provided in [section 441.37A](#) and to the district court within the same time and in the same manner as provided in [section 441.38](#).

[C35, §7129-e1; C39, §7129.1; C46, 50, 54, 58, §405.21, 442.2; C62, 66, 71, 73, 75, 77, 79, 81, §441.35]

[87 Acts, ch 84, §2; 89 Acts, ch 296, §66; 2005 Acts, ch 150, §127; 2011 Acts, ch 25, §143; 2013 Acts, ch 123, §55, 64, 65; 2015 Acts, ch 116, §8, 13](#)

441.36 Change of assessment — notice.

All changes in assessments authorized by the board of review, and reasons therefor, shall be entered in the minute book kept by said board and on the assessment roll. Said minute book shall be filed with the assessor after the adjournment of the board of review and shall at all times be open to public inspection. In case the value of any specific property or the entire assessment of any person, partnership, or association is increased, or new property is added by the board, the clerk shall give immediate notice thereof by mail to each at the post office address shown on the assessment rolls, and at the conclusion of the action of the board therein the clerk shall post an alphabetical list of those whose assessments are thus raised and added, in a conspicuous place in the office or place of meeting of the board, and enter upon the records a statement that such posting has been made, which entry shall be conclusive evidence of the giving of the notice required. The board shall hold an adjourned meeting, with at least five days intervening after the posting of said notices, before final action with reference to the raising of assessments or the adding of property to the rolls is taken, and the posted notices shall state the time and place of holding such adjourned meeting, which time and place shall also be stated in the proceedings of the board.

[R60, §740; C73, §831; C97, §1371, 1372; S13, §1371, 1372; C24, 27, 31, 35, 39, **§7130, 7131**; C46, 50, 54, 58, §405.23, 442.3, 442.4; C62, 66, 71, 73, 75, 77, 79, 81, §441.36]

Referred to in [§441.35](#)

441.37 Protest of assessment — grounds.

1. a. (1) Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment. In any county which 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 said year of assessment, the board of review shall be authorized to remain in session until July 15 and the time for filing a protest shall be extended to and include the period from May 1 to June 5 of such year. The protest shall be in writing on forms prescribed by the director of revenue and, except as provided in [subsection 3](#), signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:

(a) That said assessment is not equitable as compared with assessments of other like property in the taxing district.

(b) That the property is assessed for more than the value authorized by law.

(c) That the property is not assessable, is exempt from taxes, or is misclassified.

(d) That there is an error in the assessment.

(e) That there is fraud or misconduct in the assessment which shall be specifically stated.

(2) If the local board of review, property assessment appeal board, or district court decides in favor of the property owner or aggrieved taxpayer and finds that there was fraud or misconduct in the assessment, the property owner's or aggrieved taxpayer's reasonable costs incurred in bringing the protest or appeal shall be paid from the assessment expense fund under [section 441.16](#).

(3) For purposes of [this section](#), "costs" include but are not limited to legal fees, appraisal fees, and witness fees.

(4) For purposes of [this section](#), "misconduct" means the same as defined in [section 441.9](#).

b. The burden of proof for all protests filed under [this section](#) shall be as stated in [section 441.21, subsection 3](#).

c. The property owner or aggrieved taxpayer may combine on one form protests of assessment on parcels separately assessed if the same grounds are relied upon as the basis for protesting each separate assessment. If an oral hearing is requested on more than one of such protests, the person making the combined protests may request that the oral hearings be held consecutively.

2. a. A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in [this section](#), except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

b. Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in [section 443.6](#).

c. The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with [section 441.19](#).

3. For assessment years beginning on or after January 1, 2014, the board of review may allow property owners or aggrieved taxpayers who are dissatisfied with the owner's or taxpayer's assessment to file a protest against such assessment by electronic means. Electronic filing of assessment protests may be authorized for the protest period that begins April 2, the protest period that begins October 9, or both. Except for the requirement that a protest be signed, all other requirements of [this section](#) for an assessment protest to the board of review shall apply to a protest filed electronically. If electronic filing is authorized by the local board of review, the availability of electronic filing shall be clearly indicated on the assessment roll notice provided to the property owner or taxpayer and included in both the published equalization order notice and the equalization order notice mailed to the property owner or taxpayer if applicable.

4. After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest. If protests of assessment on multiple parcels separately assessed were combined, the written notice shall state the action taken, and the reasons for the action, for each assessment protested.

[R60, §740; C73, §831; C97, §1373; S13, §1373; C24, 27, 31, 35, 39, §7132; C46, 50, 54, 58, §405.22, 442.5; C62, 66, 71, 73, 75, 77, 79, 81, S81, §441.37; [81 Acts, ch 145, §2](#)]

[86 Acts, ch 1028, §1](#); [88 Acts, ch 1251, §2](#); [2005 Acts, ch 140, §57, 58, 73](#); [2011 Acts, ch 25, §143](#); [2013 Acts, ch 123, §56, 57, 64, 65](#); [2015 Acts, ch 116, §9, 10, 13](#); [2017 Acts, ch 151, §11 - 13, 29](#); [2019 Acts, ch 59, §133](#); [2023 Acts, ch 129, §2](#)

Referred to in [§404.5](#), [404B.6](#), [428.4](#), [441.26](#), [441.30](#), [441.33](#), [441.37A](#), [441.38](#), [441.45](#)

441.37A Appeal of protest to property assessment appeal board.

1. a. Appeals may be taken from the action of the board of review with reference to protests of assessment, valuation, or application of an equalization order to the property assessment appeal board created in [section 421.1A](#). However, a property owner or aggrieved taxpayer or an appellant described in [section 441.42](#) may bypass the property assessment appeal board and appeal the decision of the local board of review to the district court pursuant to [section 441.38](#).

b. For an appeal to the property assessment appeal board to be valid, a party must file an appeal with the board within twenty days after the date of adjournment of the local board of review or May 31, whichever is later. The appeal shall include the basis of the appeal and the relief sought. New grounds in addition to those set out in the protest to the local board of review, as provided in [section 441.37](#), may be pleaded, and additional evidence to sustain those grounds set out in the protest to the local board of review may be introduced. The assessor shall have the same right to appeal to the assessment appeal board as an individual taxpayer, public body, or other public officer as provided in [section 441.42](#). An appeal to the board is a contested case under [chapter 17A](#).

c. Filing of the appeal with the property assessment appeal board shall preserve all rights of appeal of the appellant, except as otherwise provided in [subsection 2](#).

d. A copy of the appellant's appeal shall be sent by the property assessment appeal board to the local board of review whose decision is being appealed.

e. The property assessment appeal board may, by rule, provide for the filing of an appeal by electronic means. All requirements of [this section](#) for an appeal to the board shall apply to an appeal filed electronically.

2. a. A party to the appeal may request a hearing or the appeal may proceed without a hearing. If a hearing is requested, the appellant and the local board of review from which the appeal is taken shall be given at least thirty days' written notice by the property assessment appeal board of the date the appeal shall be heard and the local board of review may be present and participate at such hearing. Notice to all affected taxing districts shall be deemed to have been given when written notice is provided to the local board of review. The requirement of thirty days' written notice may be waived by mutual agreement of all parties to the appeal. Failure by the appellant to appear at the property assessment appeal board hearing shall result in dismissal of the appeal unless a continuance is granted to the appellant by the board following a showing of good cause for the appellant's failure to appear. If an appeal is dismissed for failure to appear, the property assessment appeal board shall have no jurisdiction to consider any subsequent appeal on the appellant's protest.

b. Each appeal may be considered by one or more members of the board, and the chairperson of the board may assign members to consider appeals. If a hearing is requested, it shall be open to the public and shall be conducted in accordance with the rules of practice and procedure adopted by the board. The board may provide by rule for participation in such hearings by telephone or other means of electronic communication. However, any deliberation of the board or of board members considering the appeal in reaching a decision

on any appeal shall be confidential. Any deliberation of the board or of board members to rule on procedural motions in a pending appeal or to deliberate on the decision to be reached in an appeal is exempt from the provisions of [chapter 21](#). The property assessment appeal board or any member of the board considering the appeal may require the production of any books, records, papers, or documents as evidence in any matter pending before the board that may be material, relevant, or necessary for the making of a just decision. Any books, records, papers, or documents produced as evidence shall become part of the record of the appeal. Any testimony given relating to the appeal shall be electronically recorded and made a part of the record of the appeal.

3. a. The burden of proof for all appeals before the board shall be as stated in [section 441.21, subsection 3](#). The board members considering the appeal shall determine anew all questions arising before the local board of review that relate to the liability of the property to assessment or the amount of the assessment. All of the evidence shall be considered and there shall be no presumption as to the correctness of the valuation of assessment appealed from. If the appeal is considered by less than the full membership of the board, the determination made by such members shall be forwarded to the full board for approval, rejection, or modification. If the initial determination is rejected by the board, it shall be returned for reconsideration to the board members making the initial determination.

b. The decision of the board shall be considered the final agency action and is subject to judicial review as provided in [section 441.37B](#), except as otherwise provided in [section 441.49](#). A decision of the board modifying an assessment shall be sent to the county auditor and the assessor, who shall correct the assessment books accordingly. An appeal of the board's decision under [section 441.37B](#) shall not itself stay execution or enforcement of the board's decision.

c. The levy of taxes on any assessment appealed to the board shall not be delayed by any proceeding before the board, and if the assessment appealed from is reduced by the decision of the board, any taxes levied upon that portion of the assessment reduced shall be abated or, if already paid, shall, by order of the board, be refunded or credited against future property taxes levied against the property at the option of the property owner or aggrieved taxpayer.

d. If the subject of an appeal is the application of an equalization order, the property assessment appeal board shall not order a reduction in assessment greater than the amount that the assessment was increased due to application of the equalization order.

e. Each party to the appeal shall be responsible for the costs of the appeal incurred by that party.

[2005 Acts, ch 150, §128; 2008 Acts, ch 1191, §74, 75; 2013 Acts, ch 123, §58 – 61, 64, 65, 69; 2014 Acts, ch 1093, §2; 2015 Acts, ch 138, §19, 161, 162; 2017 Acts, ch 151, §14 – 16, 29](#)

Referred to in [§428.4, 441.35](#)

441.37B Appeal to district court from property assessment appeal board.

1. A party who is aggrieved or adversely affected by a final action of the property assessment appeal board may seek judicial review of the action as provided in [chapter 17A](#). Notwithstanding [section 17A.19, subsection 2](#), a petition for judicial review of the action of the property assessment appeal board shall be filed in the district court of the county where the property that is subject to the appeal is located.

2. Notwithstanding any provision of [chapter 17A](#) to the contrary, for appeals taken from the property assessment appeal board to district court, new grounds in addition to those set out in the appeal to the property assessment appeal board shall not be pleaded.

3. Notwithstanding any provision of [chapter 17A](#) to the contrary, additional evidence to sustain those grounds set out in the appeal to the property assessment appeal board may not be introduced in an appeal to the district court.

4. A decision of the district court modifying an assessment shall be sent to the county auditor and the assessor, who shall correct the assessment books accordingly.

[2017 Acts, ch 151, §17, 29](#)

Referred to in [§428.4, 441.37A, 602.8102\(61\)](#)

441.38 Appeal to district court from local board of review.

1. Appeals may be taken from the action of the local board of review with reference to protests of assessment, to the district court of the county in which the board holds its sessions within twenty days after the board's adjournment or May 31, whichever date is later. For appeals taken from the local board of review directly to district court, new grounds in addition to those set out in the protest to the local board of review, as provided in [section 441.37](#), may be pleaded. For appeals taken from the local board of review directly to district court, additional evidence to sustain those grounds set out in the protest to the local board of review may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body, or other public officer as provided in [section 441.42](#). Appeals shall be taken by filing a written notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.

2. Notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under [subsection 1](#) with the clerk of district court.

3. The court shall hear the appeal in equity and determine anew all questions arising before the board of review that relate to the liability of the property to assessment or the amount of the assessment. The court shall consider all of the evidence and there shall be no presumption as to the correctness of the valuation or assessment appealed from. The court's decision shall be certified by the clerk of the court to the county auditor and the assessor, who shall correct the assessment books accordingly.

[R60, §738; C73, §827, 831; C97, §1367, 1373; S13, §1373; C24, 27, 31, 35, 39, [§7126, 7133](#); C46, §441.20; C50, 54, 58, §405.24, 441.27, 442.6; C62, 66, 71, 73, 75, 77, 79, 81, §441.38]

[87 Acts, ch 198, §8](#); [90 Acts, ch 1192, §1](#); [2005 Acts, ch 140, §59](#); [2005 Acts, ch 150, §129](#); [2006 Acts, ch 1158, §63](#); [2008 Acts, ch 1191, §76](#); [2017 Acts, ch 151, §18, 29](#)

Referred to in [§428.4, 441.35, 441.37A, 443.11, 602.8102\(61\)](#)

Manner of service, [R.C.P. 1.302 - 1.315](#)

441.38A Notice to school district. Repealed by 2017 Acts, ch 151, §26, 29. See [§441.39\(2\)](#).

441.38B Appeal to district court from property assessment appeal board. Repealed by 2017 Acts, ch 151, §26, 29. See [§441.37B](#).

441.39 Notice of assessment protests and appeals to taxing districts.

1. If a property owner or aggrieved taxpayer appeals a decision of the board of review to the property assessment appeal board or to district court and requests an adjustment in valuation of one hundred thousand dollars or more, the assessor shall notify all affected taxing districts as shown on the last available tax list.

2. In addition to any other requirement for providing of notice, if a property owner or aggrieved taxpayer files a protest against the assessment of property valued by the assessor at five million dollars or more or files an appeal to the property assessment appeal board or the district court with regard to such property, the assessor shall provide notice to the school district in which such property is located within ten days of the filing of the protest or the appeal, as applicable.

[C97, §1373; S13, §1373; C24, 27, 31, 35, 39, [§7134](#); C46, 50, 54, 58, §442.7; C62, 66, 71, 73, 75, 77, 79, 81, §441.39]

[2005 Acts, ch 19, §56](#); [2005 Acts, ch 150, §130](#); [2017 Acts, ch 151, §19, 29](#)

441.40 Costs, fees, and expenses apportioned.

The clerk of the court shall likewise certify to the county treasurer the costs assessed by the court on any appeal from a board of review to the district court, in all cases where the costs are taxed against the board of review or any taxing district. Thereupon the county treasurer shall compute and apportion the costs between the various taxing districts participating in the proceeds of the collection of the taxes involved in any such appeal, and the treasurer shall so compute and apportion the various amounts which the taxing districts are required to pay in proportion to the amount of taxes each of the taxing districts is entitled to receive from the whole amount of taxes involved in each of such appeals. The county treasurer shall

deduct from the proceeds of all general taxes collected the amount of costs so computed and apportioned by the treasurer from the moneys due to each taxing district from general taxes collected. The amount deducted shall be certified to each taxing district in lieu of moneys collected. The county treasurer shall pay to the clerk of the district court the amount of the costs so computed, apportioned, and collected by the treasurer in all cases in which the costs have not been paid.

[R60, §730; C73, §390, 3810; C97, §592, 661, 674; S13, §592, 661, 674; SS15, §1056-b18; C24, 27, 31, 35, §5573, 5656, 5669, 6652, 6653; C39, §5573, 5656, 5669, 6652, 6653, 7134.1; C46, §359.48, 363.29, 363.43, 419.38, 419.39, 442.8; C50, 54, 58, §405A.4, 442.8; C62, 66, 71, 73, 75, 77, 79, 81, §441.40]

[2017 Acts, ch 151, §20, 29](#); [2019 Acts, ch 59, §134](#)

Referred to in [§331.559](#), [602.8102\(61\)](#)

441.41 Legal counsel — special counsel.

1. In the case of cities having an assessor, the city legal department shall represent the assessor and board of review in all litigation dealing with assessments. In the case of counties, the county attorney shall represent the assessor and board of review in all litigation dealing with assessments. Any taxing district interested in the taxes received from such assessments may be represented by an attorney and shall be required to appear by attorney upon written request of the assessor to the presiding officer of any such taxing district. Subject to review and prior approval by either the city legal department in the case of a city or the county attorney in the case of a county, the conference board may employ special counsel to assist the city legal department or county attorney as the case may be.

2. a. Upon the employment of special counsel described in [subsection 1](#), the assessor shall provide a report to the department of revenue relating to the special counsel including but not limited to the following:

- (1) The date the employment started.
- (2) Justification for the employment.
- (3) The name and hourly rate of the special counsel.
- (4) Any other information the department may require.

b. An assessor shall report annually to the director of revenue on the cost of litigation for all matters dealing with assessments in which special counsel assisted the city legal department or county attorney as described in [subsection 1](#).

c. The director of revenue shall adopt rules pursuant to [chapter 17A](#) to administer [this section](#).

[C39, §7134.2; C46, 50, 54, 58, §405.26, 442.9; C62, 66, 71, 73, 75, 77, 79, 81, §441.41]

[2017 Acts, ch 151, §21, 29](#); [2020 Acts, ch 1118, §108](#); [2021 Acts, ch 86, §77](#)

Referred to in [§331.756\(56\)](#)

441.42 Appeal on behalf of public.

1. Any officer of a county, city, township, drainage district, levee district, or school district interested or a taxpayer thereof may in like manner make complaint before said board of review in respect to the assessment of any property in the township, drainage district, levee district or city and an appeal from the action of the board of review in fixing the amount of assessment on any property concerning which such complaint is made, may be taken by any of such aforementioned officers.

2. Such appeal is in addition to the appeal allowed to the person whose property is assessed and shall be taken in the name of the county, city, township, drainage district, levee district, or school district interested, and tried in the same manner, except that the notice of appeal shall also be served upon the owner of the property concerning which the complaint is made and affected thereby or person required to return said property for assessment.

[S13, §1373; C24, 27, 31, 35, 39, §7135; C46, 50, 54, 58, §405.25, 442.10; C62, 66, 71, 73, 75, 77, 79, 81, §441.42]

[2018 Acts, ch 1041, §127](#)

Referred to in [§421.1A](#), [441.37A](#), [441.38](#)

441.43 Power of court.

Upon trial of any appeal from the action of the board of review or of the property assessment appeal board fixing the amount of assessment upon any property concerning which complaint is made, the court may increase, decrease, or affirm the amount of the assessment appealed from.

[S13, §1373; C24, 27, 31, 35, 39, §7136; C46, 50, 54, 58, §405.24, 442.11; C62, 66, 71, 73, 75, 77, 79, 81, §441.43]

[2005 Acts, ch 150, §131](#)

Referred to in [§443.11](#)

441.44 Notice of voluntary settlement.

1. The property assessment appeal board may adopt rules establishing requirements for notices of voluntary settlements in appeals before the board to be served upon affected taxing districts.

2. A voluntary court settlement of an assessment appeal shall not be valid unless written notice of the settlement shall first be served upon each of the affected taxing districts.

[C46, 50, 54, 58, §405.27; C62, 66, 71, 73, 75, 77, 79, 81, §441.44]

[2017 Acts, ch 151, §22, 29](#)

441.45 Abstract to state department of revenue.

1. The county assessor of each county and each city assessor shall, on or before July 1 of each year, make out and transmit to the department of revenue an abstract of the real property in the assessor's county or city, as the case may be, and file a copy of the abstract with the county auditor, in which the assessor shall set forth:

a. The number of acres of land and the aggregate taxable values of the land, exclusive of city lots, returned by the assessors, as corrected by the board of review.

b. The aggregate taxable values of real estate by class in each township and city in the county, returned as corrected by the board of review.

c. Other facts required by the director of revenue.

2. If a board of review continues in session beyond June 1, under [sections 441.33 and 441.37](#), the abstract of the real property shall be made out and transmitted to the department of revenue within fifteen days after the date of final adjournment by the board.

3. An assessor shall report valuations of real property by parcel, including identifying additions by revaluation or other type of addition to value, and shall transmit and maintain the data in a manner that is compatible with software used by the county auditor and that allows the county auditor to use the data to file the reports required by [section 331.510, subsections 3 and 4](#).

[R60, §741; C73, §833; C97, §1377; S13, §1361; C24, 27, 31, 35, 39, §7117, 7139; C46, 50, 54, 58, §441.20, 442.14; C62, 66, 71, 73, 75, 77, 79, 81, §441.45]

[83 Acts, ch 140, §1](#); [89 Acts, ch 296, §67](#); [2003 Acts, ch 145, §286](#); [2011 Acts, ch 25, §143](#); [2024 Acts, ch 1094, §44, 47](#)

Referred to in [§331.510, 441.21, 443.22](#)

441.46 Assessment date.

1. The assessment date of January 1 is the first date of an assessment year period which constitutes a calendar year commencing January 1 and ending December 31. All property tax statutes providing for tax exemptions or credits and requiring that a claim be filed, shall be construed to require the claims to be filed by July 1 of the assessment year. If no claim is required to be filed to procure an exemption or credit, the status of the property as exempt or taxable on July 1 of the fiscal year which commences during the assessment year determines its eligibility for exemption or credit. Any statute requiring proration of property taxes for any purpose shall be for the fiscal year, and the proration shall be based on the status of the property during the fiscal year.

2. The assessment date is January 1 for taxes for the fiscal year which commences six

months after the assessment date and which become delinquent during the fiscal year commencing eighteen months after the assessment date.

[C77, 79, 81, §441.46]

97 Acts, ch 23, §52; 2018 Acts, ch 1041, §127

441.47 Adjusted valuations.

The department of revenue on or about August 15, 1977, and every two years thereafter shall order the equalization of the levels of assessment of each class of property in the several assessing jurisdictions by adding to or deducting from the valuation of each class of property such percentage in each case as may be necessary to bring the same to its taxable value as fixed in [this chapter](#), [chapters 427 through 440](#), and [chapter 443](#). The department shall adjust to actual value the valuation of any class of property as set out in the abstract of assessment when the valuation is at least five percent above or below actual value as determined by the department. For purposes of such value adjustments and before such equalization the director shall adopt, in the manner prescribed by [chapter 17A](#), such rules as may be necessary to determine the level of assessment for each class of property in each county. The rules shall cover:

1. The proposed use of the assessment-sales ratio study set out in [section 421.17, subsection 6](#).
2. The proposed use of any statewide income capitalization studies.
3. The proposed use of other methods that would assist the department in arriving at the accurate level of assessment of each class of property in each assessing jurisdiction.

[C51, §481, 482; R60, §742; C73, §834; C97, §1379; C24, 27, 31, 35, 39, §7141; C46, 50, 54, 58, §442.16; C62, 66, 71, 73, 75, 77, 79, 81, §441.47]

2003 Acts, ch 145, §286; 2009 Acts, ch 41, §130; 2015 Acts, ch 109, §71, 72, 75; 2021 Acts, ch 80, §277

441.48 Notice of adjustment — appeal — final action.

1. Before the department of revenue adjusts the valuation of any class of property by any such percentage, the department shall first serve ten days' notice by mail, on the county auditor of the county whose valuation is proposed to be adjusted.

2. If the county or assessing jurisdiction intends to appeal the proposed adjustment, the board of supervisors or city council, city or county attorney, or other official of the county or assessing jurisdiction, as applicable, shall provide the department with written notice of intent to appeal within ten days of the notice provided by the department of revenue under [subsection 1](#).

3. Upon receiving a timely notice of intent to appeal under [subsection 2](#), the department shall schedule a hearing on the proposed adjustment with the county or assessing jurisdiction. A county or assessing jurisdiction may submit an oral presentation at the hearing supported by written documentation or may submit a written presentation in lieu of making an oral presentation at a hearing. The county or assessing jurisdiction shall submit all written documentation to the department prior to the date of the hearing or, if the county or assessing jurisdiction elects a written presentation, not later than the date the written presentation is submitted.

4. The appeal shall consist of a statement of the errors complained of with such facts and documentation as may lead to correction of such errors.

5. Appeals of the proposed adjustment under [this section](#) are not subject to [chapter 17A](#). After the hearing is held or the written presentation is submitted, the final action may be taken in reference to the proposed adjustment.

[C24, 27, 31, 35, 39, §7142; C46, 50, 54, 58, §405.23, 442.17; C62, 66, 71, 73, 75, 77, 79, 81, §441.48]

2003 Acts, ch 145, §286; 2015 Acts, ch 109, §73, 75; 2017 Acts, ch 29, §125; 2020 Acts, ch 1118, §23; 2022 Acts, ch 1032, §62; 2022 Acts, ch 1061, §27

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](#)

441.50 Appraisers employed.

The conference board shall have power to employ appraisers or other technical or expert help to assist in the valuation of property, the cost thereof to be paid in the same manner as other expenses of the assessor's office.

[C50, 54, 58, §405.19, 405A.6; C62, 66, 71, 73, 75, 77, 79, 81, §441.50]

[2012 Acts, ch 1081, §3](#)

441.51 Reserved.

441.52 Failure to perform duty.

If any assessor or member of any board of review shall knowingly fail or neglect to make or require the assessment of property for taxation to be of and for its taxable value as provided by law or to perform any of the duties required of the assessor or member by law, at the time and in the manner specified, the assessor or member shall forfeit and pay the sum of five hundred dollars to be recovered in an action in the district court in the name of the county or in the name of the city as the case may be, and for its use, and the action against the assessor shall be against the assessor and the assessor's sureties.

[R60, §738; C73, §827; C97, §1367; C24, 27, 31, 35, 39, §7126; C46, 50, 54, 58, §405.29, 441.27; C62, 66, 71, 73, 75, 77, 79, 81, §441.52]

441.53 Definitions.

As used in [this chapter](#), unless the context otherwise requires, “book”, “list”, “record”, or “schedule” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

[2000 Acts, ch 1148, §1](#)

441.54 Construction.

Whenever in the laws of this state, the words “assessor” or “assessors” appear, singly or in combination with other words, they shall be deemed to mean and refer to the county or city assessor, as the case may be.

[C50, 54, 58, §441.29, 442.13; C62, 66, 71, 73, 75, 77, 79, 81, §441.54]

441.55 Conflicting laws.

If any of the provisions of [this chapter](#) shall be in conflict with any of the laws of this state, then the provisions of [this chapter](#) shall prevail.

[C62, 66, 71, 73, 75, 77, 79, 81, §441.55]

441.56 Assessor's duties — combined appointment.

When the duties of the county assessor are combined with the duties of another officer or employee as provided in [section 331.323, subsection 1](#), the person named to perform the combined duties shall be appointed as provided in [sections 441.5 through 441.8](#).

[C62, 66, 71, 73, 75, 77, 79, 81, S81, §441.56; [81 Acts, ch 117, §1083](#)]
[2021 Acts, ch 80, §278](#)

441.57 through 441.71 Reserved.

441.72 Assessment of platted lots.

1. Except as provided in [subsection 2](#), when a subdivision plat is recorded pursuant to [chapter 354](#), the individual lots within the subdivision plat shall not be assessed in excess of the total assessment of the land as acreage or unimproved property for five years after the recording of the plat or until the lot is actually improved with permanent construction, whichever occurs first. When an individual lot has been improved with permanent construction, the lot shall be assessed for taxation purposes as provided in [chapter 428](#) and [this chapter](#).

2. For subdivision plats recorded pursuant to [chapter 354](#) on or after January 1, 2004, but before January 1, 2011, the individual lots within the subdivision plat shall not be assessed in excess of the total assessment of the land as acreage or unimproved property for eight years after the recording of the plat or until the lot is actually improved with permanent construction, whichever occurs first. When an individual lot has been improved with permanent construction, the lot shall be assessed for taxation purposes as provided in [chapter 428](#) and [this chapter](#).

3. [This section](#) does not apply to special assessment levies.

[90 Acts, ch 1236, §50; 2011 Acts, ch 131, §155, 157](#)

441.73 Litigation expense fund.

1. A litigation expense fund is created in the state treasury. The litigation expense fund shall be used for the payment of litigation expenses incurred by the state to defend property valuations established by the director of revenue pursuant to [section 428.24](#) and [chapters 434, 437, 437A, 437B, and 438](#), and for the payment of litigation expenses incurred by the state to defend the imposition of replacement taxes and statewide property taxes under [chapters 437A and 437B](#).

2. If the director of revenue determines that foreseeable litigation expenses will exceed the amount available from appropriations made to the department of revenue, the director of revenue may apply to the executive council for use of funds on deposit in the litigation expense fund. The initial application for approval shall include an estimate of potential litigation expenses, allocated to each of the next four succeeding calendar quarters and substantiated by a breakdown of all anticipated costs for legal counsel, expert witnesses, and other applicable litigation expenses.

3. The executive council may approve expenditures from the litigation expense fund on a quarterly basis. Prior to each quarter, the director of revenue shall report to the executive council and give a full accounting of actual litigation expenses to date as well as estimated litigation expenses for the remaining calendar quarters of the fiscal year. The executive council may adjust quarterly expenditures from the litigation expense fund based on this information.

4. The executive council shall transfer for the fiscal year beginning July 1, 1992, and each fiscal year thereafter, from funds established in [sections 425.1 and 426.1](#), an amount necessary to pay litigation expenses. The amount of the fund for each fiscal year shall not exceed seven hundred thousand dollars. The executive council shall determine annually the proportionate amounts to be transferred from the two separate funds. At any time when no litigation is pending or in progress the balance in the litigation expense fund shall not exceed

one hundred thousand dollars. Any excess moneys shall be transferred in a proportionate amount back to the funds from which they were originally transferred.

92 Acts, ch 1238, §37; 97 Acts, ch 23, §53; 98 Acts, ch 1194, §36, 40; 2002 Acts, ch 1150, §14; 2003 Acts, ch 145, §286; 2003 Acts, ch 178, §9; 2007 Acts, ch 185, §4; 2013 Acts, ch 94, §31, 35, 36; 2018 Acts, ch 1158, §22, 28