

STATE OF IOWA

Taxing district: \_\_\_\_\_

To: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

You are hereby notified that certain property belonging to you located at \_\_\_\_\_

in the City / Township of \_\_\_\_\_, County of \_\_\_\_\_, State  
of Iowa, was erroneously omitted from assessment for taxation for assessment year \_\_\_\_\_

Said property is further described as follows:

Parcel number: \_\_\_\_\_

Legal description of property: \_\_\_\_\_

Class: \_\_\_\_\_

Assessed value: \_\_\_\_\_

You are further notified that the:            Auditor:             Assessor:             Treasurer: ,  
by authority of Iowa Code section 411.17, 443.6, or 443.14 will proceed to assess the same and list it  
for taxation for the assessment year \_\_\_\_\_ at the valuation herein specified, unless you appear at  
his/her office at \_\_\_\_\_, within ten days from the date of this notice and show  
cause why the correction or assessment should not be made. You also have the right, within said period  
of ten days from the date hereof, to set up any claims to exemptions or offsets to which you may be  
entitled under the laws of the state.

Auditor, Assessor, or Treasurer signature: \_\_\_\_\_

Print name: \_\_\_\_\_ Date: \_\_\_\_\_

## Notice of Assessment of Omitted Property by the Auditor, Assessor, or Treasurer

### **Iowa Code section 443.6 Corrections by auditor**

The auditor may correct any error in the assessment or tax list, and the assessor or auditor may assess and list for taxation any omitted property.

### **Iowa Code section 443.7 Notice**

Before assessing and listing for taxation any omitted property, the assessor or auditor shall notify by mail the person in whose name the property is taxed, to appear before the assessor or auditor at the assessor's or auditor's office within ten days from the date of the notice and show cause, if any, why the correction or assessment should not be made.

### **Iowa Code section 443.14 Duty of treasurer**

The treasurer shall assess any real property subject to taxation which may have been omitted by the assessor, board of review, or county auditor, and collect taxes thereon, and in such cases shall note, opposite the tract or lot assessed, the words "by treasurer".

### **Iowa Administrative Code 701-71.25 Omitted assessments**

#### **71.25(1) Property subject to omitted assessment.**

*a. Land and buildings.* An omitted assessment can be made only if land or buildings were not listed and assessed by the assessor. The failure to list and assess an entire building is an omission for which an omitted assessment can be made even if the land upon which the building is located has been listed and assessed. However, failure to consider the value added as a result of an improvement made does not constitute an omission for which an omitted assessment can be made if the building or land to which the improvement was made has been listed and assessed.

*b. Previously exempt property.* Property which has been erroneously determined to be exempt from taxation may be restored to taxation by the making of an omitted assessment. An omitted assessment is also made to restore to taxation previously exempt property which ceases to be eligible for an exemption.

#### **71.25(2) Officials authorized to make an omitted assessment.**

*a. Local board of review.* A local board of review may make an omitted assessment of property during its regular session only if the property was not listed and assessed as of January 1 of the current assessment year.

*b. County auditor and local assessor.* The county auditor and local assessor may make an omitted assessment. However, no omitted assessment can be made by the county auditor or local assessor if taxes based on the assessment year in question have been paid or otherwise legally discharged.

*c. County treasurer.* The county treasurer may make an omitted assessment within two years from the date the tax list which should have contained the assessment should have been delivered to the county treasurer. The county treasurer may not make an omitted assessment if the omitted property is no longer owned by the person who owned the property on January 1 of the year the original assessment should have been made.

**For information regarding appeals to district court, please see Iowa Code sections 443.8 and 443.11.**