

To: _____

You are hereby notified that the Board of Review for (jurisdiction) _____ of the State of Iowa, on this date _____, authorized the following actions regarding the assessment of the property described below:

Parcel number: _____

Property address: _____

Original class: _____ New class: _____

Original assessed value: \$ _____ New assessed value: \$ _____

Value of above-described property to remain unchanged

Value of above-described property reduced

Classification of above-described property was changed

The Board of Review has increased the value of your above-described property

Explanation of action by the Board of Review: _____

The Board will hold an adjourned meeting on this date: _____, at this time: _____ at the following meeting place: _____, at which time and place you may appear and state your objection to such increase if you have any. Iowa Code § 441.36.

The Board of Review has taken final action on your above-described property, and will adjourn on this date: _____.

You may appeal this action by the Board of Review to the Property Assessment Appeal Board (PAAB). To appeal to the PAAB, 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. Iowa Code § 441.37A.

You may bypass the PAAB and appeal to district court. 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. Iowa Code § 441.38.

Signed: _____, Clerk of said Board of Review

Note: In odd-numbered years the foregoing assessments are subject to equalization pursuant to an order issued by the Department of Revenue. The county auditor shall give notice on or before October 8 by publication in an official newspaper of general circulation of any class of property affected by an equalization order, and, by mail to the property owner when valuation of the owner's property increased. 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 increased by an equalization order. You may file a protest from October 9 to October 31 if your property valuations have been adjusted by the equalization order.