



Iowa Department of
REVENUE

Assessor Reference Materials

2015

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| Credits & Exemptions (No Application Required) | Iowa Code | Administrative Code (Rules) |
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| Credits & Exemptions (Application Required) | Iowa Code | Administrative Code (Rules) |
|---|-----------------------------------|------------------------------------|
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GENERAL INFORMATION

The following table reviews the months of the year and related assessor actions as defined in the Iowa Code. Links to the Iowa Code on the website of the Legislative Services Agency are also included adjacent to each month's activities.

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|-----------|---|------------------------|------------------------|------------------------|-----------------------|
| February | Preliminary Agricultural Per Acre & Ag Factor Calculations-Admin. Rule 71.3 & 71.12(1) *Commercial Appraisal Selections Determined-Admin. Rule 71.12(3)(c) | 71.3 | 71.12 | | |
| March 1 | All Fourth Quarter Sales Due-Iowa Code 421.17(6) - Department of Revenue must receive sales by this date. | 421.17 | | | |
| May | Board of Review in Regular Session-Iowa Code 441.33 & Admin. Rule 71.20 - Act on written protests filed between April 2 and April 30, inclusive. Residential & Commercial Final Sales Listings-Iowa Code 421.17(6) & Admin. Rule 71.10 Review listings for data accuracy. Submit comments/corrections within 45 days. | 441.33 | 71.20 | 421.17 | 71.10 |
| June | Board of Review Report-Iowa Code 441.33 Report is due 15 days after Board adjourns. All First Quarter Sales Due-Iowa Code 421.17(6) Department of Revenue must receive sales by this date | 441.33 | 421.17 | | |
| July 1 | Abstract/Reconciliation Report Due-Iowa Code 428.4, 441.45 & Admin. Rule 71.8 & 71.9 - If regular session is extended, the Abstract/Reconciliation Report is due 15 days after the Board adjourns. | 428.4 | 441.45 | 71.8 | 71.9 |
| July 15 | Board of Review Extended Regular Session-Iowa Code 441.33 & Admin. Rule 71.20(2) - Latest date Board may extend regular session. Report is due 15 days after Board adjourns. | 441.33 | 71.20 | | |
| August 15 | *Tentative Equalization Orders Issued-Iowa Code 441.47, 441.48 & Admin. Rule 71.13 | 441.47 | 441.48 | 71.13 | |

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| August 25 | *Appeal Tentative Equalization Order-Iowa Code 441.48 & Admin. Rule 71.14 - If desired, an oral hearing request or written protest must be received within 10 days of Tentative Equalization Orders Issued | 441.48 | 71.14 | | |
| September | *Tentative Equalization Order Protest Hearings-Iowa Code 441.48 & Admin. Rule 71.14 - All Second Quarter Sales Due-Iowa Code 421.17(6) | 441.48 | 421.17 | 71.14 | |
| October | *Final Equalization Order Issued-Iowa Code 441.49 & Admin. Rule 71.15 - If desired, appeal to Department of Revenue must be received within 10 days of Final Equalization Orders Issued | 441.49 | 71.15 | | |
| October | *Appeal Final Equalization Order-Iowa Code 441.49(5) & Admin. Rule 71.15 | 441.49 | 71.15 | | |
| October 10 | *Application For Use of Alternative Method-Iowa Code 441.49(1) & Admin. Rule 71.16 | 441.49 | 71.16 | | |
| October 15 | *Acceptance or Rejection of Proposed Alternative Method-Iowa Code 441.49(1) & Admin. Rule 71.16 | 441.49 | 71.16 | | |
| October 8 | *Auditor Publishes Final Equalization Orders-Iowa Code 441.49(2) – and sends notice by mail to taxpayers with an increase due to equalization orders. Includes description of any approved alternative method. | 441.49 | | | |
| October 25 | *Implementation of Alternative Method-Admin. Rule 71.16(2) - If individual taxpayer notification is required, it must be completed by this date. | 71.16 | | | |
| October 10-November 15 | *Board of Review Special Session-Iowa Code 441.33, 441.49(4) & Admin. Rule 71.17 - Accept taxpayer protests October 9 - 31. If alternative method is approved, taxpayer protests are accepted through November 4 and session is extended to November 30. Report is due 15 days after Board adjourns. | 441.33 | 441.49 | 71.17 | |
| November 1 | Assessment Limitations-Iowa Code 441.21(4), (5), & (9) All Third Quarter Sales Due-Iowa Code 421.17(6) | 441.21 | 421.17 | | |

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| December | Residential & Commercial Partial Sales Listing. Review listings for data accuracy. Submit comments/corrections within 45 days. | | | | |
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