

Iowa Department of Revenue
Property Tax Division
Hoover State Office Building

Instructions for preparing to take the written assessor examination

Qualifications for Certification

To be eligible for appointment to an assessor position, you are required to:

- Score 70 percent or higher on the examination, and
- Have two years of appraisal-related experience, and
- Be certified as eligible for appointment.

If you pass the examination but do not have two years of appraisal-related experience, you will be granted temporary certification and be eligible for a provisional appointment as assessor. If you receive a provisional appointment, you will be required to successfully complete a course of study in order to obtain regular certification.

Examination Results

You will be notified of the results of your examination within two weeks from the date of the examination. The notification will include the type of certification granted, and the certification is valid for two years from the date it is granted.

Examination Procedures

The examination will begin at 8:30 a.m. on the date and at the location specified. You may enter the building at 8 a.m. You must bring a photo I.D. to gain entrance to the examination site. Only the applicant will be allowed to enter the building.

All necessary materials will be furnished by the Department of Revenue. No materials may be brought in or removed from the examination site. You may use a small electronic calculator if its use does not disturb others taking the examination.

Examination Content

The examination consists of 132 questions -122 multiple choice, 7 fill in the blank, and 3 true/false. After initial instructions are given, you will have four hours to complete the examination.

The questions cover the following areas:

- appraisal theory and methods
- appraisal and mathematical problems
- assessment laws and administration

Study Materials

In preparing for the examination, the following materials will be helpful:

Iowa Code sections pertaining to the assessment of property

Including but not limited to chapters 404, 421.17, 425, 425A, 426A, 426C, 427, 427A, 427B, 428, 435, and 441.

These can be reviewed in most public libraries or at your county courthouse.

They can also be found online at www.legis.iowa.gov/law/statutory

Iowa Real Property Appraisal Manual

This manual describes procedures to be followed in appraising real estate in Iowa.

The manual may be examined in the office of the Property Tax Division in Des Moines or in the office of the local assessor.

The manual can also be found online at <https://tax.iowa.gov/iowa-real-property-appraisal-manual>

Appraisal books such as:

“The Appraisal of Real Estate”

“The Dictionary of Real Estate Appraisal”

“Farm Appraisal and Valuation”

“Assessing and the Appraisal Process”