



Iowa Department of
REVENUE
Property Tax Division

What's New on the New DOV

June 14, 2016

THANK YOU!!



Today's Agenda

- Why?
- The DOV Journey
- New DOVs
- Old DOVs
- Info on IDR website
- Webinar Recordings
- Your Questions

DOV Journey

Assessors deliver
120,000 DOVs to
IDR a year



DOVs are received along
with more than 1,000,000
paper tax returns



DOV Journey

I DR Mail Room staff scans DOVs



I DR Data Entry staff keys data from scanned images is entered into a database



Property Tax staff reviews DOV data and images.



What's the Same – Page 2

Assessed Values as of January 1, Sale Year

Single
Classification
Information



Real Estate Transfer – Declaration of Value, Page 2

Part II - TO BE COMPLETED BY THE ASSESSOR
Assessed values must be as of January 1 of the year in which the sale occurred.

SECTION A: SINGLE CLASSIFICATION

Primary Classification: Residential (4); Commercial (5); Industrial (2); Agricultural (1); Multi-residential (7)

City/Township:

Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--|--|--|
| Res | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |
| Ind | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |
| Ag | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |
| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |

Subtotal

SECTION B: DUAL CLASSIFICATION

Primary Classification: Commercial (5); Industrial (2); Multi-residential (7)

City/Township:

Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--|--|--|
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |
| Ind | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |
| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> . <input type="text"/> <input type="text"/> |

Subtotal

Total: Add Subtotal amounts from Sections A and B

Enter amount from line 3, page 1

Ratio: Divide Total amount by the amount on line 3, page 1 %

NUTC

Jurisdiction

Comments: _____

NUTC.
Only
Enter One.



What's New – Page 2

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Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--|--|--|
| Res | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | |
| Ind | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | |
| Ag | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |
| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |

Subtotal00

SECTION B: DUAL CLASSIFICATION

Primary Classification: Commercial (5); Industrial (2); Multi-residential (7)

City/Township: Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--|--|--|
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | |
| Ind | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | |
| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |

Subtotal00

Total: Add Subtotal amounts from Sections A and B00

Enter amount from line 3, page 100

Ratio: Divide Total amount by the amount on line 3, page 1 %

NUTC

Jurisdiction

Comments: _____

Dual Classification Information

Sales Ratio Calculation

Jurisdiction

Question #1: Is it Dual Classed?

- Yes

- Use Section B

- No

- Use Section A

Real Estate Transfer – Declaration of Value, Page 2

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Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--------------------------|--------------------------|--------------------------|
| Res | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |
| Com | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |
| Ind | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |
| Ag | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |
| MultiRes | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |

Subtotal00

SECTION B: DUAL CLASSIFICATION

Primary Classification: Commercial (5); Industrial (2); Multi-residential (7)

City/Township: Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--------------------------|--------------------------|--------------------------|
| Com | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |
| Ind | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |
| MultiRes | <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |

Subtotal00

Total: Add Subtotal amounts from Sections A and B00

Enter amount from line 3, page 100

Ratio: Divide Total amount by the amount on line 3, page 1 %

NUTC

Jurisdiction

Comments: _____

Effective on or before 07/01/16 Page 2 57-005b (03/15/16) ■

Using Section B: More than one parcel?

- **1 parcel**

- Enter Primary Class parcel #
- Fill out each line
- Use Appropriate NUTC

- **> 1 parcel**

- Only enter one Primary Class parcel #
- Fill out each line
- Add together
- Use Appropriate NUTC

SECTION B: DUAL CLASSIFICATION

Primary Classification: Commercial (5); Industrial (2); Multi-residential (7)

City/Township: Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|--|--|--|--|
| Com | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 | |
| Ind | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 | |
| MultiRes | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 |
| Subtotal | | | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 |
| Total: Add Subtotal amounts from Sections A and B | | | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 |
| Enter amount from line 3, page 1 | | | <input type="text"/> . <input type="text"/> . <input type="text"/> .00 |
| Ratio: Divide Total amount by the amount on line 3, page 1 | | | <input type="text"/> . <input type="text"/> . <input type="text"/> % |
| NUTC | | | <input type="text"/> |
| Jurisdiction | | | <input type="text"/> |
| Comments: _____ | | | |

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City/Township: Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--|--|--|
| Res | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | |
| Ind | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | |
| Ag | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |
| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |

Subtotal ,,.00

SECTION B: DUAL CLASSIFICATION

Primary Classification: Commercial (5); Industrial (2); Multi-residential (7)

City/Township: Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--|--|--|
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | |
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| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |

Subtotal ,,.00

Total: Add Subtotal amounts from Sections A and B ,,.00

Enter amount from line 3, page 1 ,,.00

Ratio: Divide Total amount by the amount on line 3, page 1 ,.%

NUTC

Jurisdiction

Comments: _____

Sales Ratio Calculation



Calculating the Sales Ratio

divided by $\frac{\text{Total Assessed Value}}{\text{Total Amount Paid for Real Property}} = \text{Sales Ratio}$

Total Assessed Value

Total Amount Paid

| | | | | |
|--|---------------------------------|----------------------|----------------------|-----|
| Total: Add Subtotal amounts from Sections A and B | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| Enter amount from line 3, page 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| Ratio: Divide Total amount by the amount on line 3, page 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | % |
| | | NUTC | <input type="text"/> | |
| | | Jurisdiction | <input type="text"/> | |
| Comments: _____ | | | | |
| _____ | | | | |
| ■ | Effective on or before 07/01/16 | Page 2 | 57-006b (03/15/16) | ■ |

Jurisdiction

- 3 digits
- Add leading zeros to get to 3 digits
- Jurisdiction List on IDR website

Jurisdiction

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| Res | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> |
| Ind | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> |
| Ag | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |
| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |

Subtotal00

SECTION B: DUAL CLASSIFICATION
Primary Classification: Commercial (5); Industrial (2); Multi-residential (7)

City/Township: Occupancy:

Primary Parcel Number: Year Built:

| Class | Land | Building | Dwelling |
|----------|--|--|--|
| Com | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> |
| Ind | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> |
| MultiRes | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 | <input type="text"/> . <input type="text"/> <input type="text"/> .00 |

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Enter amount from line 3, page 100

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NUTC

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Comments: _____

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Timing for New DOV

- July 1, 2016 – Official and Required Use Date
- For old DOVs received after July 1, 2016
 - Taxpayer or representative completes new form with or without signature.
 - New form attached **on top** of executed form.

Resources on IDR website: tax.iowa.gov

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[Assessor Jurisdiction Codes \(xls\)](#)

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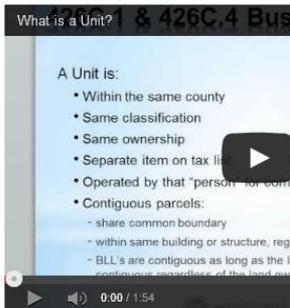
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Your Questions

- Fill in \$ amounts from right side or left to right?
 - Either works
- Fill in city or township code from right side or left side?
 - Either works
 - Codes are on website

More Questions

Karen Cooper

281-3304

Carmen Putzier

281-7836

THANK YOU!



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