



Notice to Property Owner as to Assessment by Board of Review

Iowa Code Sections 441.35 - 441.39

TO: _____

You are hereby notified that the board of review of _____ County / City, State of Iowa, on the _____ day of _____, 20____, 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 for the reason stated below.
- Value of above described property reduced for the reason stated below.
- Classification of above described property was changed.
- The Board of Review has increased the value of your above described property for the reason stated below.

The Board will hold an adjourned meeting on the _____ day of _____, 20____, at _____ m. at the following meeting place: _____, at which time and place you may appear and state your objection to such increase if you have any. (section 441.36, Code of Iowa)

Reason for Action of Board of Review:

- The Board of Review has taken final action on your above described property, and will adjourn _____, 20____.

Appeals to the Property Assessment Appeal Board may be taken from the board of review action within 20 days after the adjournment date of the board of review or May 31, whichever is later. You may bypass the Property Assessment Appeal Board and appeal to district court. (sections 441.37A, 441.38, and 441.39, Code of Iowa)

Appeals to district court may be taken from the board of review action within 20 days after adjournment or May 31, whichever date is later. (sections 441.38 and 441.39, Code of Iowa)

Signed: _____

Clerk of said Board of Review

NOTICE: In odd numbered years the foregoing assessments are subject to equalization pursuant to an order issued by the director 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 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.