



**Petition to Local Board of Review
Special Equalization Session**

This petition may be filed from October 16 through October 25 ONLY.

Petition # _____ Class _____
Parcel # _____

To the Board of Review of the County/City of _____, Iowa

The undersigned, _____, as owner (or duly authorized agent)
of the following described real estate:

with the street address:

does hereby object to the increase in the value imposed upon said property as the result of the 20____ final equalization order issued by the Iowa Director of Revenue. This petition contends that the application of the Director's final equalization order to the above described property will result in such property being valued in excess of that permitted under Section 441.21 of the Iowa Code, based on the following facts:

It is hereby requested that the 20____ value of the above described property be established for tax purposes as follows:

Land	\$	_____
Buildings	\$	_____
Total	\$	_____ 0

An oral hearing is requested: Yes No

I hereby state that the facts presented in this petition are true and correct.

Signature: _____ Date: _____
(property owner or duly authorized agent)

Mailing Address: _____

FOR USE BY BOARD OF REVIEW ONLY

Action Taken: _____
Date: _____

***PROTEST OF ASSESSMENT TO LOCAL BOARD OF REVIEW
SPECIAL EQUALIZATION SESSION***

Iowa Code section 441.49 provides that the Director of Revenue issue final equalization orders by October 1 of each odd-numbered year.

Any property owner who is dissatisfied with his or her assessment as a result of the Director's equalization order may protest such assessment to the local board of review.

It is the responsibility of the property owner to present facts to the board of review indicating that the application of the equalization order results in an assessed value greater than is authorized by Section 441.21 of the Iowa Code. This portion of the Iowa Code stipulates that all property, except agricultural realty, be assessed at "market" value. Agricultural property is to be assessed according to its productivity and net earning capacity.

This petition to the board of review is to be completed and submitted to the board of review from October 16 through October 25 of the year in which the equalization order is issued.