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.