Petition to Local Board of Review - Regular Session

This petition must be filed or mailed to your city or county assessor from April 7 through May 5. It must be postmarked no later than May 5. Iowa assessors' addresses can be found at the **Iowa State Association of Assessors Website.**

For use by board of review only

Petition # _____ Class _____

Parcel # _____

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

The undersigned, _____ (print name)

as owner or aggrieved taxpayer of the following described real estate: _____

_____

with the property address: _____

and as such, liable for the payment of taxes thereon, does hereby respectfully object to the assessment made against said real estate as of January 1, _____ (current year) in the sum of $ _____ (total assessment)

for the following reasons, and upon the following grounds:

(Complete all grounds that apply - see back for instructions.)

1.*a.* (1)(a). That said assessment is not equitable as compared with assessments of other like property in the county or city. (Give address, legal description and assessment of representative number of comparable properties.)

Assessed at:

_____ $ _____

_____ $ _____

_____ $ _____

_____ $ _____

_____ $ _____

1.*a.* (1)(b). That said property is assessed for more than the value authorized by law (Section 441.21, Code of Iowa); that the amount of said over-assessment is $_____; and that $ _____is its actual value (Land _____Building $_____) and is a fair assessment.

1.*a.* (1)(c). That said property is not assessable, is exempt from taxes or is misclassified for the following reason: __

_____

1.*a.* (1)(d). That there is an error in the assessment as follows: _____

_____

1.*a.* (1)(e). That there is fraud in the assessment as follows: _____

_____

1.*a.* (2). That there has been a change downward in the value since the last assessment (Section 441.35, Code of Iowa). This is the only ground upon which a protest pertaining to the valuation of a property can be filed in a year in which the assessor has not assessed or reassessed the property pursuant to Iowa Code section 428.4 (701 IAC 71.20 (4)"b"(6)):

_____

The undersigned respectfully requests that the assessment made against said real estate be adjusted accordingly based upon the facts presented. I hereby state that the facts in this petition are true and correct.

An oral hearing is requested:

☐ YES ☐ NO

Mailing Address: _____

Phone: Home_____Business/Cell_____Date_____

Signature _____e-Mail_____

(owner or duly authorized agent)

FOR USE BY BOARD OF REVIEW ONLY

Action Taken: _____

Date: _____

IDR 56-064a (02/25/14)

Protest of Assessment to Local Board of Review

Iowa Code Section 441.37 Protest of assessment — grounds.

1. *a.* Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 7, to and including May 5, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. The protest shall be in writing and, except as provided in subsection 3, signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing on the protest if the request for the oral hearing is made in writing at the time of filing the protest. The protest must be confined to one or more of the following grounds:

(1) For odd-numbered assessment years and for even-numbered assessment years for property that was reassessed in such even-numbered assessment year:

(a) That said assessment is not equitable as compared with assessments of other like property in the taxing district. When this ground is relied upon as the basis of a protest the legal description and assessments of a representative number of comparable properties, as described by the aggrieved taxpayer shall be listed on the protest, otherwise said protest shall not be considered on this ground.

(b) That the property is assessed for more than the value authorized by law. When this ground is relied upon, the protesting party shall state the specific amount which the protesting party believes the property to be overassessed, and the amount which the party considers to be its actual value and fair assessment.

(c) That the property is not assessable, is exempt from taxes, or is misclassified and stating the reasons for the protest.

(d) That there is an error in the assessment and state the specific alleged error. When this ground is relied upon, the error may include but is not limited to listing errors, clerical or mathematical errors, or other errors that result in an error in the assessment.

(e) That there is fraud in the assessment which shall be specifically stated.

(2) For even-numbered assessment years, when the property has not been reassessed in such even-numbered assessment year, that there has been a decrease in the value of the property from the previous reassessment year. When this ground is relied upon, the protesting party shall show the decrease in value by comparing the market value of the property as of January 1 of the current assessment year and the actual value of the property for the previous reassessment year. Such protest shall be in the same manner as described in this section and shall be reviewed by the local board of review pursuant to section 441.35, subsection 2, but a reduction or increase shall not be made for prior years.

b. The burden of proof for all protests filed under this section shall be as stated in section 441.21, subsection 3.

c. The property owner or aggrieved taxpayer may combine on one form protests of assessment on parcels separately assessed if the same grounds are relied upon as the basis for protesting each separate assessment. If an oral hearing is requested on more than one of such protests, the person making the combined protests may request that the oral hearings be held consecutively.

2. *a.* A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

b. Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

c. The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

3. For assessment years beginning on or after January 1, 2014, the board of review may allow property owners or aggrieved taxpayers who are dissatisfied with the owner's or taxpayer's assessment to file a protest against such assessment by electronic means. Electronic filing of assessment protests may be authorized for the protest period that begins April 7, the protest period that begins October 15, or both. Except for the requirement that a protest be signed, all other requirements of this section for an assessment protest to the board of review shall apply to a protest filed electronically. If electronic filing is authorized by the local board of review, the availability of electronic filing shall be clearly indicated on the assessment roll notice provided to the property owner or taxpayer and included in the published equalization order notice.

4. After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest. If protests of assessment on multiple parcels separately assessed were combined, the written notice shall state the action taken, and the reasons for the action, for each assessment protested.

For information regarding appeals to the Property Assessment Appeal Board or district court, please see Iowa Code chapters 441.37A thru 441.39.