



Iowa Department of
REVENUE

Assessor Reference Materials

2014

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Assessment Practices and Equalization		
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Assessment/Sales Ratio Studies	<u>421.17</u>	<u>701.71.10</u>
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Assessor Continuing Education	<u>441.8</u>	<u>701.122</u>
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Courses		<u>701.124</u>
Term - Continuing Education - Filling Vacancy	<u>441.8</u>	
Assessor Examination	<u>441.5</u>	<u>701.72</u>
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Personal Property	<u>427A.2</u>	
Personal Property Tax Replacement	<u>427A</u>	
Property Exempt and Taxable	<u>427</u>	
Exempt Property	<u>427.1</u>	<u>701.80</u>
Special Tax Provisions	<u>427B</u>	
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Taxpayer Notification		
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Assessment Practices and Equalization

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Certification

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Courses

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Examination and Certification of Assessors and Deputy Assessors

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Credits & Exemptions (No Application Required)	Iowa Code	Administrative Code (Rules)
Agricultural Land Tax Credit	426	701.80.16
Annexation of Property By City	368.11	701.80.21
Car Wash Equipment	427A.1(6)	701.80.25
Cemeteries	427.1(3)	
Concrete Batch Plant	427A.1(4)	701.80.23
County Fair Property	427.1(39)	
Federal and State Property	427.1(1)	
Fire Company Buildings and Grounds	427.1(4)	
Homes for Soldiers	427.1(10)	
Hot Mix Asphalt Facility	427A.1(4)	701.80.23
Joint Water Utilities	427.1(28)	
Machinery and Equipment and Computers	427B.17	701.80.7
Municipal and Military Property	427.1(2)	
Personal Property	427A.2	
Photobioreactor for Algae Production	427A.1(4)	
Port Authority Property	427.1(34)	701.80.22
Public Airports	427.1(13)	701.80.24
Public Grounds	427.1(3)	
Public Libraries and Art Galleries	427.1(7)	
Public Television Stations	427.1(26)	
Rural Water Sales	427.1(17)	
Value-Added Ag Fixtures	427A.1(4)	701.80.18
War Veterans Associations	427.1(5)	

Credits & Exemptions (Application Required)	Iowa Code	Administrative Code (Rules)
Barn Preservation	<u>427.1(31)</u>	<u>701.80.15</u>
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Cattle Facility	<u>427B.1</u>	
Data Center	<u>427.1(37)</u>	<u>701.80.26</u>
Disabled Veteran Homestead	<u>425.15</u>	
Disaster Revitalization Area	<u>404B</u>	<u>701.80.28</u>
Dwelling Unit Property Owned by Community Housing Development Organizations	<u>427.1(21A)</u>	<u>701.80.19</u>
Educational Institutions	<u>427.1(9)</u>	
Family Farm Tax Credit	<u>425A</u>	<u>701.80.11</u>
Forest Cover	<u>427.1(22)</u>	
Forest Reservation	<u>427C</u>	<u>701.80.9</u>
Fruit Tree Reservation	<u>427C</u>	<u>701.80.9</u>
Geothermal Heating and Cooling System	<u>427.1(38)</u>	<u>701.80.29</u>
Historic Property Rehabilitation	<u>427.16</u>	
Homestead Credit	<u>425</u>	<u>701.80.1</u>
Impoundment Structures	<u>427.1(20)</u>	
Indian Housing Authority	<u>427.1(33)</u>	<u>701.80.17</u>
Industrial Partial	<u>427B.1</u>	<u>701.80.6</u>
Low Income Rent Reimbursement for Elderly/Disabled	<u>425.16</u>	
Low Income Tax Credit for Elderly/Disabled	<u>425.16</u>	
Low Rent Housing	<u>427.1(21)</u>	<u>701.80.4</u>
Methane Gas Conversion	<u>427.1(29)</u>	<u>701.80.12</u>

Military Exemption	<u>426A</u>	<u>701.80.2</u>
Mobile Home Park Storm Shelter	<u>427.1(30)</u>	<u>701.80.14</u>
Mobile Home Reduced Rate for Low Income	<u>425.17</u>	
Native Prairies	<u>427.1(23)</u>	
One-Room Schoolhouse	<u>427.1(32)</u>	<u>701.80.15</u>
Open Prairies	<u>427.1(22)</u>	
Pollution Control and Recycling	<u>427.1(19)</u>	<u>701.80.3</u>
Privately-Owned Libraries and Art Galleries	<u>427.1(7)</u>	<u>701.80.27</u>
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Religious, Literary, Charitable, and Benevolent Associations	<u>427.1(8)</u>	
River and Stream Banks	<u>427.1(22)</u>	
Rivers and Streams	<u>427.1(22)</u>	
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Urban Revitalization	<u>404</u>	<u>701.80.8</u>
Web Search Portal	<u>427.1(35)</u>	<u>701.80.26</u>
Wetlands	<u>427.1(23)</u>	
Wildlife Habitats (certification by DNR only)	<u>427.1(24)</u>	
Wind Energy Conversion (special valuation only)	<u>427B.26</u>	<u>701.80.13</u>

GENERAL INFORMATION

The following table reviews the months of the year and related assessor actions as defined in the Iowa Code. Links to the Iowa Code on the website of the Legislative Services Agency are also included adjacent to each month's activities.

February	Preliminary Agricultural Per Acre & Ag Factor Calculations-Admin. Rule 71.3 & 71.12(1) *Commercial Appraisal Selections Determined-Admin. Rule 71.12(3)(c)	71.3	71.12		
March 1	All Fourth Quarter Sales Due-Iowa Code 421.17(6) - Department of Revenue must receive sales by this date.	421.17			
May	Board of Review in Regular Session-Iowa Code 441.33 & Admin. Rule 71.20 - Act on written protests filed between April 7 and May 5, inclusive. Residential & Commercial Final Sales Listings-Iowa Code 421.17(6) & Admin. Rule 71.10 Review listings for data accuracy. Submit comments/corrections within 45 days.	441.33	71.20	421.17	71.10
June	Board of Review Report-Iowa Code 441.33 Report is due 15 days after Board adjourns. All First Quarter Sales Due-Iowa Code 421.17(6) Department of Revenue must receive sales by this date	441.33	421.17		
July 1	Abstract/Reconciliation Report Due-Iowa Code 428.4, 441.45 & Admin. Rule 71.8 & 71.9 - If regular session is extended, the Abstract/Reconciliation Report is due 15 days after the Board adjourns.	428.4	441.45	71.8	71.9
July 15	Board of Review Extended Regular Session-Iowa Code 441.33 & Admin. Rule 71.20(2) - Latest date Board may extend regular session. Report is due 15 days after Board adjourns.	441.33	71.20		
August 15	*Tentative Equalization Orders Issued-Iowa Code 441.47, 441.48 & Admin. Rule 71.13	441.47	441.48	71.13	

August 25	*Appeal Tentative Equalization Order-Iowa Code 441.48 & Admin. Rule 71.14 - If desired, an oral hearing request or written protest must be received within 10 days of Tentative Equalization Orders Issued	441.48	71.14		
September	*Tentative Equalization Order Protest Hearings-Iowa Code 441.48 & Admin. Rule 71.14 - All Second Quarter Sales Due-Iowa Code 421.17(6)	441.48	421.17	71.14	
October	*Final Equalization Order Issued-Iowa Code 441.49 & Admin. Rule 71.15 - If desired, appeal to State Board of Tax Review must be received within 10 days of Final Equalization Orders Issued	441.49	71.15		
October	*Appeal Final Equalization Order-Iowa Code 441.49(5) & Admin. Rule 71.15	441.49	71.15		
October 10	*Application For Use of Alternative Method-Iowa Code 441.49(1) & Admin. Rule 71.16	441.49	71.16		
October 15	*Acceptance or Rejection of Proposed Alternative Method-Iowa Code 441.49(1) & Admin. Rule 71.16	441.49	71.16		
October 15	*Auditor Publishes Final Equalization Orders-Iowa Code 441.49(2) - Includes description of any approved alternative method.	441.49			
October 25	*Implementation of Alternative Method-Admin. Rule 71.16(2) - If individual taxpayer notification is required, it must be completed by this date.	71.16			
October 15- November 15	*Board of Review Special Session-Iowa Code 441.33, 441.49(4) & Admin. Rule 71.17 - Accept taxpayer protests October 16-25. If alternative method is approved, taxpayer protests are accepted through November 4 and session is extended to November 30. Report is due 15 days after Board adjourns.	441.33	441.49	71.17	
November 1	Assessment Limitations-Iowa Code 441.21(4), (5), & (9) All Third Quarter Sales Due-Iowa Code 421.17(6)	441.21	421.17		
December	Residential & Commercial Partial Sales Listing. Review listings for data				

	accuracy. Submit comments/corrections within 45 days.				
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