



**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 this day: \_\_\_\_\_ of this month: \_\_\_\_\_, 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 this day: \_\_\_\_\_ of this month: \_\_\_\_\_, 20\_\_\_\_, at  
this time: \_\_\_\_\_ am or \_\_\_\_\_ pm 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: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**OR**

The Board of Review has taken final action on your above described property, and will adjourn on this day \_\_\_\_\_  
of this month: \_\_\_\_\_, 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.