

# INFORMAL-ASSESSMENT APPEAL AGREEMENT

**Iowa Code 441.30**

ASSESSMENT YEAR **2025** DATE \_\_\_\_\_

PARCEL NUMBER \_\_\_\_\_ CLASS \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

DEED HOLDER/CONTRACT HOLDER \_\_\_\_\_

AGENT/ REPRESENTATIVE (NOT DEED HOLDER) \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

PHONE/ CELL NUMBER \_\_\_\_\_ EMAIL: \_\_\_\_\_

Any property owner or aggrieved tax payer who is dissatisfied with an assessment may contact the assessor by telephone, in writing or electronic medium on or after April 2, to and including April 25, of the year of the assessment to inquire about the specifics and accuracy of the assessment. This inquiry is considered to be a request for an informal review of the assessment by the assessor and / or staff under one or more of the grounds for protest authorized under section 441.37. In response to an inquiry under subsection 1, if the assessor, following an informal review determines that the assessment was incorrect under one or more of the grounds for protest may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties.

**2025 ASSESSED VALUE**

LAND \$ \_\_\_\_\_  
 RES LAND \$ \_\_\_\_\_  
 IMPR \$ \_\_\_\_\_  
 DWELLING \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

**DEED HOLDERS PROPOSED VALUE**

LAND \$ \_\_\_\_\_  
 RES LAND \$ \_\_\_\_\_  
 IMPR \$ \_\_\_\_\_  
 DWELLING \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

PETITIONERS REASON FOR APPEAL  
 Circle at least one

1. The property is not equitably assessed.
2. The property is assessed for more than allowed by law
3. The property is not assessable is exempt
4. There is an error in the assessment
5. There is fraud in the assessment

Comments \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DO NOT FILL IN BELOW, FOR OFFICE USE ONLY**

SETTLEMENT VALUE OFFERED

LAND \$ \_\_\_\_\_  
 RES LAND \$ \_\_\_\_\_  
 IMPR \$ \_\_\_\_\_  
 DWELLING \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

The property owner and the Assessor's Office have reached an agreement regarding the valuation of the above referenced property and the proposed value indicated on this form shall be considered the valuation of the property as of January 1 of the assessment year in which this request was filed.

PROPERTY OWNER/ AGENT SIGNATURE \_\_\_\_\_ DATE: \_\_\_\_\_

ASSESSOR SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

If the proposed valuation is rejected by the property owner, the property owner or agent must file an appeal with the Board of Review between April 2 and April 30 at the Assessor's Office in order to preserve the right to appeal valuation of classification of the property indicated above.

**BOONE COUNTY ASSESSOR  
PROCEDURES FOR CONSIDERATION  
OF TAXPAYER REQUESTS  
PURSUANT TO IOWA CODE SECTION 441.30(2)**

1. 2015 Iowa Code section 441.30(1) provides that any property owner or aggrieved taxpayer who is not satisfied with the owner or taxpayer's assessment may contact the Assessor, by telephone or in writing by paper or electronic medium, on or after April 1 and to and including April 25 of the year of the assessment.

2. The person may make either of two types of requests:

- a. An inquiry about the specifics and accuracy of the assessment; or
- b. A request for an informal review under one or more of the grounds for protest authorized under section 441.37 for the assessment year.

3. If the request is only an inquiry about specifics and accuracy, the Assessor will provide the person with copies of the parcel assessment card and any other documents requested by the person relating to the assessment, to the extent that any such documents are public records subject to examination under the Iowa Open Records Law, Iowa Code chapter 22.

4. If the request is for an informal review under one or more of the grounds for protest authorized under section 441.37 for the assessment year, then the Assessor will not consider the request until the requesting person has completed and signed a written application for informal review on the Assessor-approved form Application by Owner/Taxpayer to Boone County Assessor for Informal Review of 2019 Assessment pursuant to Iowa Code section 441.30(1).

5. No Application will be considered by the Assessor unless RECEIVED by the Assessor no later than 4:30 p.m. on April 25, 2025.

6. The Assessor shall respond to all timely filed Applications not later than 4:30 p.m. on April 29, 2025. The Assessor's response shall be in writing sent to the Applicant's address for correspondence set forth in the Application.

7. The Assessor's written response shall state whether the Assessor has determined to leave the assessed value unchanged; or to recommend that the Applicant file a protest with the Board of Review, including an explanation of the Assessor's intended recommendations to the Board of Review; or to agree to a written agreement (in the form attached to the Assessor's written response) with the Applicant as to correction or modification of the assessment. [Iowa Code section 441.30(2) authorizes the Assessor to "enter into a signed agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment according to the agreement of the parties."]

8. If agreement is reached regarding a new assessment, a written agreement by the Boone County Assessor and Owner/Taxpayer shall be executed by the Applicant not later than 4:30 p.m. on April 30, 2025. Upon full execution of the Agreement, the Assessor shall take all appropriate action to correct the tax books of Boone County to properly show the correct assessment amount designated in the Agreement.