



## BOARD OF REVIEW

Finally, boards of review play an important role in the property tax process by responding to assessment appeals and reviewing assessments within their jurisdiction.

Each board consists of three to five members who reside in the jurisdiction. However, the board can be as large as 10 members in jurisdictions with a city that has a population of 125,000 or more.

Members serve six-year staggered terms. Each county board must include a farmer, and if possible, include a licensed real estate broker, and someone involved in architecture or construction.

## TO LEARN MORE:

Please refer to the Iowa Department of Revenue site at <http://tax.iowa.gov/board-review-information>

## QUESTIONS?

For more details, visit [www.iowa-assessors.org](http://www.iowa-assessors.org).

Please contact the assessor's office in your local jurisdiction for questions related to property values. Contact your local county treasurer for questions about taxes.



## A FAIR AND EQUITABLE PROPERTY TAX SYSTEM



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**IOWA STATE ASSOCIATION OF ASSESSORS**  
Established 1948

# WE ALL WANT A FAIR AND EQUITABLE PROPERTY TAX SYSTEM.

Having strict requirements in place to become (and continue to be) an assessor contributes to making this a reality.

Oversight by various boards and the Iowa Department of Revenue is crucial, helping to ensure assessments and taxes are handled fairly and in compliance with the law.

## BECOMING AN ASSESSOR

Let's start with what it takes to become an assessor or deputy assessor.

Before being appointed for a six-year term, candidates must complete numerous preliminary requirements and pass a state exam.

There are three different ways to qualify for the exam. You'll find these outlined on the Iowa Department of Revenue site at <https://tax.iowa.gov/assessor-deputy-assessor-exam>. Also, see Iowa Code section 441.8.

After being appointed to the position of assessor or deputy assessor, additional education is required each term:

- Assessors must successfully complete a continuing education program of 150 hours of formal classroom instruction (90 hours tested).
- Deputy assessors must successfully complete a continuing education program of 90 hours of formal classroom instruction (60 hours tested).

This rigorous program helps ensure assessors are well trained in all aspects of the assessment process.

## THE IOWA DEPARTMENT OF REVENUE

The Iowa Department of Revenue oversees the property tax system in Iowa.

The director's responsibilities include supervising the administration of Iowa's assessment and tax laws, as well as assessors, boards of review, boards of supervisors, and others who perform duties related to assessments and taxation.

This includes supervising the assessor education program and authorizing the continuing education coursework required for assessors and deputy assessors.

The director is also required to issue equalization orders every two years to help maintain equitable assessments among classes of property and assessing jurisdictions. This also helps to equally distribute the total tax burden within the jurisdiction.

If total assessments of residential or commercial property classes are 5% above or below 100% market value, as determined by the department, the director increases or decreases valuations to the actual value. Agricultural property is also equalized, but those assessments are based on productivity value, not on market value.

These equalization orders apply to entire classes of property within a jurisdiction.

You can learn more about the director's responsibilities on the Iowa Department of Revenue website.

## CONFERENCE BOARDS

In addition to oversight by the Department of Revenue, every assessor's office has a Conference Board that also provides administrative oversight to the office.

Conference board members appoint assessors subject to confirmation by the director of revenue, remove assessors, and approve the deputy position. Members also meet to review, propose changes to, and adopt the assessor's annual budget.

Other responsibilities include appointing members of the examining board and the board of review. When there is an assessor position vacancy, examining boards request the register of eligible candidates from the Iowa Director of Revenue and submit names of eligible candidates and any written findings from their examination to the conference board.

County conference board members include the mayors of all the incorporated cities within the county, one representative from the board of directors of each high school district (who live in the county), and all members of the county board of supervisors.

Cities with more than 10,000 residents may decide to have their own assessor. City conference boards include members of the city council, the county board of supervisors, and the board of directors of school districts within the city.

