

Property Tax Assessment Cycle

Date cycle from when the assessment is set, to when taxes are paid.

MONTH	DATE	STEP / DESCRIPTION
January	January 1, 2021	Effective date of current assessment.
February	February 1, 2021	Taxpayer application deadline for Barn Preservation, Forest/Fruit Tree Reservation, Geothermal Exemption, Impoundment Exemption, Industrial Exemption, Native Prairie Exemption, Pollution Control Exemption, Recycling Exemption, Religious & Charitable Exemption, Urban Revitalization Exemption, Web Search Portal Exemption, Wetlands Exemption, Wildlife Habitat, & all other IA Code 427 Exemptions.
March	March 1, 2021	Taxpayer reporting forms due: Commercial Grain Handling Report & Section 42 Housing Report.
April	April 1, 2021	Assessors complete assessments and notify the taxpayer.
	April 2-25, 2021	Taxpayers may request informal review of assessment with assessor.
	On or before April 25, 2021	Following informal review, the assessor may enter into a signed written agreement with the property owner authorizing the assessor to correct or modify the assessment according to the agreement.
	April 2-25, 2021	Taxpayers may appeal assessments to the Board of Review. (For counties that have been declared to be a disaster area by the proper federal authorities after March 1 and prior to May 20 of the current assessment year, the filing period is extended to June 5th.)
May	May 1-31, 2021	Board of Review meets to considers appeals. (This time may be extended to July 15th by the Iowa Department of Revenue Director.)
June	June 15, 2021	Board of Review submits report to the the Iowa Department of Revenue Director.
	June 20, 2021	PAAB or District Court appeal filing deadline.
July	July 1, 2021	Assessor submits abstract of assessment report to the IDR Director.
	July 1, 2021	Taxpayer application deadline for Homestead Credit, Business Property Tax Credit, Disabled Veteran Homestead Credit, & Military Exemption.
August	August 15, 2021	Iowa Department of Revenue issues tentative equalization orders to assessors. (Only in odd numbered years.)
September	September, 2021	The IDR holds equalization hearing, which are held for public input. (Only in odd numbered years.)
October	October 1, 2021	Iowa Department of Revenue issues final equalization orders to county auditors. (Only in odd numbered years.)
	October 2-12, 2021	Assessing jurisdictions may apply for alternative methods of implementing equalization orders. (Only in odd numbered years.)
	By October 8, 2021	The county auditor must publish notice of the final equalization order by this date, and must provide notice by mail to the taxpayers if the equalization order results in an increase in valuation. (Only in odd numbered years.)
	October 9-31, 2021	Taxpayers may protest final equalization order to Board of Review. (Only in odd numbered years.)
	October 10 - November 15, 2021	Board of Review meets to hear equalization protests. (Only in odd numbered years.)
November	November 1, 2021	Taxpayer application deadline for Family Farm Tax Credit.
	November 1, 2021	Iowa Department of Revenue Director certifies assessment limitation percentages (Roll Back) to auditor.
	November 15, 2021	Board of Review submits report of equalization protests to the Iowa Department of Revenue.
December	December 1 - February 28, 2022	Taxing authorities adopt budgets based on the valuation.
March	March 1, 2022	Board of Supervisors levy the taxes.
	March 15, 2022	Taxing authorities adopted budgets filed to auditor for tax levy calculation.
July	July 1, 2022	County Treasurer receives authorization to collect taxes.
September	September 30, 2022	First half of taxes are due.
March	March 31, 2023	Second half of taxes are due.