

**PUBLIC NOTICE
ORDER OF THE DIRECTOR OF REVENUE
2021 EQUALIZATION ORDER**

Iowa Department of Revenue Issues Final Equalization Orders

The Iowa Department of Revenue is responsible for “equalizing” assessment in all 99 Iowa counties every two years. The Department compares the assessor’s abstracts to a “sales assessment ratio study” it has completed independently of the assessors. If the assessment (by property class) is 5% or more above or below the state’s ratio study, the Department increases or decreases the assessment.

Equalization occurs on an entire class of property, not on an individual property and occurs on an assessing jurisdiction basis and not on a statewide basis.

Pursuant to Iowa Code Section 441.49, the Department of Revenue of the State of Iowa Hereby notifies you of the final percentage adjustments to the 2021 valuations of real property in Henry County as follows:

| | |
|---|----------------------|
| Agricultural Land & Structures, Excluding Residential Dwellings on Agricultural Realty, Outside and Within Incorporated Cities | Decrease 5% |
| Residential Realty, Including Residential Dwellings on Agricultural Realty, Outside and Within Incorporated Cities | No adjustment |
| Commercial Realty, Excluding Machinery and Equipment Referred to in Chapter 427A, Outside and Within Incorporated Cities | No adjustment |
| Multiresidential Realty, Excluding Equipment Referred to in Chapter 427A, Outside and Within Incorporated Cities | No adjustment |

The Henry County Assessor has requested and has received authorization to use an alternative method of applying the above listed 2021 equalization order to the following class of property:

| | |
|---|---|
| Agricultural Land & Structures, Excluding Residential Dwellings on Agricultural Realty, Outside and Within Incorporated Cities | Decrease Buildings 0% Decrease Land 5.286% |
|---|---|

Taxpayers may protest the final equalization order with their local board of review. Protests will be accepted through October 31, 2021 by contacting the Henry County Assessor’s Office.

Shelly Barber
Henry County Auditor