



## 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.



## BOARDS 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, try to include someone involved in real estate, architecture, or construction.

## TO LEARN MORE:

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



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# A FAIR AND EQUITABLE PROPERTY TAX SYSTEM



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 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 need to complete numerous preliminary requirements and pass a state exam.

They have three different ways they can qualify for the exams. You'll find these outlined on the Iowa Department of Revenue site at

<https://tax.iowa.gov/assessor-deputy-assessor-exam>.

The Conference Board appoints the Assessor and submits appointment to the Director of Revenue for final confirmation.

After being appointed to the position of assessor or deputy assessor, they have multiple ongoing education requirements:

- Assessors must complete a continuing education program of 150 hours of formal classroom instruction and 90 hours tested, and attain a passing grade of 70%.
- Deputy assessors must complete a continuing education program of 90 hours of formal classroom instruction and 60 hours tested, and attain a passing grade of 70%.

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 entire 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 also has authority to issue equalization orders every two years to help maintain equitable assessments among classes of property and assessing jurisdictions. This involves completing an independent study to compare the assessor's abstracts to the sales assessment ratio.

If assessments by property class are 5% above or below 100% of market value, as determined by the median ratio of a sales study, the director increases or decreases assessments to reach 100% of the actual value (not including agricultural and industrial classed properties).

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, whether a city or a county office, is governed by a conference board.

Each of Iowa's 99 counties has an assessor. And cities with more than 10,000 residents may decide to have their own assessor. In Iowa, seven cities have their own assessor.

Conference board members appoint or remove assessors and approve the deputy position. Members also annually

review, propose changes, and adopt the assessor's 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 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.

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.

