

**CEDAR 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 2 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 Cedar 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 not later than 4:00 p.m. on April 25, 2019, or via email RECEIVED by the Assessor no later than April 26th at 12:00 am.**
6. The Assessor shall respond to all timely filed Applications not later than 4:00 p.m. on April 27, 2019. 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 Cedar County Assessor and Owner/Taxpayer shall be executed by the Applicant not later than 4:00 p.m. on April 29, 2019. Upon full execution of the Agreement, the Assessor shall take all appropriate action to correct the tax books of Cedar County to properly show the correct assessment amount designated in the Agreement.