

TO: Dickinson County Taxpayers

REGARDING: 2005 Board of Review Petitions

2005 is a reassessment year. This is an equalization year, which means the county's total value by class is subject to state orders. These orders may be an increase or decrease in valuation by classification. This office has conducted sales studies and determined the market valuation of properties in Dickinson County.

If you receive an assessment notice for your property, please review the total valuation. This valuation should reflect 100% of market value for your property. All properties with the exception of agricultural land and outbuildings are to be assessed at 100% of market value. Market value is defined as the most probable price expressed in terms of money that a property would bring in an arm's-length transaction if exposed for sale in the open market.

If you did not receive an assessment notice, your property has not changed in value from the 2004 values.

You may compare property values by coming into the office and checking values or by going to www.co.dickinson.ia.us and choosing the Assessor's Office – PARCEL SEARCH.

If you feel that your property has not been assessed fair and equitably you may protest to the Dickinson County Board of Review.

To be a valid, all protests must be:

1. Submitted in writing
2. Signed by the protesting individual or authorized agent
3. Submitted or postmarked with a valid U.S. postmark between April 16th through May 5th 2005

If you want an oral hearing with the board, be sure to check the appropriate box on the bottom of the form or write requesting an oral hearing. This must be done at the time of protest filing to be valid. Please include your telephone number, to assist in scheduling your ten-minute hearing.

Send or drop off the completed form to:

Dickinson County Board of Review
% Dickinson County Assessor's Office
1817 Hill Avenue
Spirit Lake, Iowa 51360

Petition to the Board of Review

Regular Session

(Chapter 441, Code of Iowa)

**THIS FORM MUST BE FILED
OR POSTMARKED FROM APRIL 16
TO MAY 5 TO BE VALID**

Petition # _____ Class _____
Parcel # _____

To the Board of Review of _____, Iowa

The undersigned, _____
as owner or aggrieved taxpayer of the following described real estate: _____

with the street address _____
and as such, liable for the payment of taxes thereon, does hereby respectfully object to the assessment made against
said real estate as of January 1, _____ in the sum of \$ _____
for the following reasons, and upon the following grounds:

(Complete all grounds that apply)

1. That said assessment is not equitable as compared with assessments of other like property in the county or city. (Give legal description and assessment of representative number of comparable properties.)

Assessed at:

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

2. That said property is assessed for more than the value authorized by law, that the amount of said over-assessment is \$ _____; and that \$ _____ is its actual value and is a fair assessment

Land \$ _____ Building \$ _____ See Section 441.21, Code of Iowa

3. That said property is not assessable, is exempt from taxes or is misclassified for the following reason: _____

4. That there is an error in the assessment as follows: _____

5. That there is fraud in the assessment as follows: _____

6. That there has been a change downward in the value since the last assessment: _____

The undersigned respectfully requests that the assessment made against said real estate be reduced to an amount that is fair, equitable, and just, or canceled if property is not assessable. I hereby state that the facts in this petition are true and correct.

An oral hearing is requested: YES Telephone #: Home _____ Bus. _____

Signature _____ Date _____
(owner or duly authorized agent)

Mailing Address: _____

FOR USE BY BOARD OF REVIEW ONLY

Action Taken: _____

Date: _____

PROTEST OF ASSESSMENT TO LOCAL BOARD OF REVIEW
(References hereinafter are to Code of Iowa)

Section 441.37 Protest of assessment—grounds.

Any property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment may file a protest against such assessment with the board of review on or after April 16, to and including May 5, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. Said protest shall be in writing and signed by the one protesting or by the protester's duly authorized agent. The taxpayer may have an oral hearing thereon if request therefore in writing is made at the time of filing the protest. Said protest must be confined to one or more of the following grounds:

1. That said assessment is not equitable as compared with assessments of other like property in the taxing district. When this ground is relied upon as the basis of a protest the legal description and assessments of a representative number of comparable properties, as described by the aggrieved taxpayer shall be listed on the protest, otherwise said protest shall not be considered on this ground.
2. That the property is assessed for more than the value authorized by law, stating the specific amount which the protesting party believes the property to be overassessed, and the amount which the party considers to be its actual value and the amount the party considers a fair assessment.
3. That the property is not assessable, is exempt from taxes, or is misclassified and stating the reasons for the protest.
4. That there is an error in the assessment and state the specific alleged error.
5. That there is fraud in the assessment which shall be specifically stated.

In addition to the above, the property owner may protest annually to the board of review under the provisions of section 441.35, but such protest shall be in the same manner and upon the same terms as heretofore prescribed in this section.

Section 441.21, provides that,

"The burden of proof shall be upon any complainant attacking such valuations as excessive, inadequate, inequitable or capricious; however, in protest or appeal proceedings when the complainant offers competent evidence by at least two disinterested witnesses that the market value of the property is less than the market value determined by the assessor, the burden of proof thereafter shall be upon the officials or persons seeking to uphold such valuations to be assessed."

Section 441.38 Appeal to district court.

1. Appeals may be taken from the action of the board of review with reference to protests of assessments, to the district court of the county in which the board holds its sessions within twenty days after its adjournment or May 31, whichever date is later. No new grounds in addition to those set out in the protest to the board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain those grounds may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body or other public officer as provided in section 441.42. Appeals shall be taken by filing a written notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.
2. Notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under subsection 1 with the clerk of district court.