



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

<b>Guidelines - General</b>	<b>Iowa (IA) Summary Calendar</b>
<b>General Information</b>	<b>General Information</b>
<b>Lien Date:</b>	January 1
<b>Assessment Notice Date:</b>	End of March - Mid April
<b>Valuation Methodology:</b>	Assessed at its actual value. Department appraisal manual as well as locally conducted assessment/ ratio studies, comparable sales analysis, and any other relevant data.
<b>State websites:</b>	<a href="http://www.iowaassessors.com/">http://www.iowaassessors.com/</a>
<b>How often is the reassessment:</b>	Every two years (odd year)
<b>Real Property Information</b>	<b>Real Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	100%
<b>Real Estate Rendition Due:</b>	N/A
<b>Omitted Real Property:</b>	The Director of Department of Revenue may make an omitted assessment of property any time within two years from the date such assessment should have been made. The omitted assessment shall be limited to the current and prior assessment year. County Auditor, County Treasurer and Local Assessor can also make an omitted assessment with in two years with specific limitations.
<b>Construction Work in Progress Taxable:</b>	No specific statutory provisions.
<b>Assessment Phase-In Provisions:</b>	None
<b>Pollution Control Taxable:</b>	
air	
water	
<b>Personal Property Information</b>	<b>Personal Property Information</b>
<b>Taxable:</b>	No
<b>Assessment Ratios:</b>	N/A
<b>Personal Property Rendition Due:</b>	N/A
<b>Extension allowed (length and how file):</b>	N/A
<b>File Rendition With:</b>	N/A
<b>Inventory Taxable:</b>	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
<b>Freeport Exemption:</b>	N/A
<b>Freeport Exemption Application Deadline:</b>	N/A
<b>Licensed Motor Vehicles Taxable:</b>	N/A
<b>Licensed Motor Vehicles Reported on Rendition:</b>	N/A
<b>Unlicensed Motor Vehicles Taxable:</b>	N/A



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<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	N/A
<b>Leased Equipment Taxable:</b>	N/A
<b>Software Taxable:</b>	N/A
<b>Abatements/Exemptions:</b>	N/A
<b>Intangible Property Taxable:</b>	N/A
<b>Omitted Personal Property:</b>	N/A
<b>Construction Work in Progress Taxable:</b>	N/A
<b>Pollution Control Taxable:</b>	N/A
<b>air</b>	N/A
<b>water</b>	N/A
<b>Relevant citations for landmark property tax decisions:</b>	N/A
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	September 30 and March 30
<b>Discounts</b>	None
<b>Payment Options</b>	
<b>Appeal Information</b>	<b>Appeal Information</b>
<b>Dates Notice of Values typically mailed:</b>	March
<b>Appeal Deadlines (received or postmarked):</b>	Written protests must be filed between April 16 and May 5; Iowa reassesses every odd year.