

2019 Final Equalization Notice for Cass County, Iowa

Pursuant to Iowa Code Section 441.49, the Department of Revenue of the State of Iowa notified the auditor of the final percentage adjustments to the 2019 valuations of real property in Cass County:

Class of Property	Percentage Adjustment to Reported 2019 Actual Values
Agricultural Land and Structures, Excluding Residential Dwellings on Agricultural Realty, Outside and Within Incorporated Cities	Decrease 29%

However, an error was made during an internal assessment adjustment of Buildings on Agricultural Realty in 2017. At that time a double 14% decrease was applied to Agricultural Buildings. An alternative adjustment method was used to reach the overall 29% decrease. It was:

Sub-Classes of Property	Percentage Adjustment to Reported 2019 Actual Values
Agricultural Land and Structures, Outside and Within Incorporated Cities	Decrease 30.26%
Agricultural Structures, Excluding Residential Dwellings on Agricultural Realty, Outside and Within Incorporated Cities	Increase 24.25%

Assessed values are equalized by the Department of Revenue every two years.

Local taxing authorities determine the final tax levies and may reduce property tax rates to compensate for any increase in valuation due to equalization.

If there is an increase listed above, Cass County taxpayers may protest the final equalization order with the Cass County Assessor's Board of Review. Protests are accepted through October 31, 2019.