

# PUBLIC NOTICE

## Boone Equalization

**PUBLIC NOTICE  
ORDER OF THE DIRECTOR OF  
REVENUE  
2021 EQUALIZATION ORDER  
Iowa Department of Revenue  
Issues Final Equalization Orders**

The Iowa Department of Revenue is responsible for “equalizing” assessments in all 99 Iowa Counties every two years. The Department compares the assessor’s abstracts to a “sales assessment ratio study” it has completed independently of the assessors. If the assessment (by property class) is 5% or more above or below the state’s ratio study, the Department increases or decreases the assessment.

Equalization occurs on an entire class of property, not on an individual property and occurs on an assessing jurisdiction basis not on a statewide basis.

**Pursuant to Iowa Code Section 441.49, the Department of Revenue of the State of Iowa has hereby notified the Boone County Auditor of the final percentage adjustments to the 2021**

valuations of real property within Boone County as follows:

**Agricultural Land & Structures, Excluding Residential Dwellings on Agricultural Realty, Outside and Within Incorporated Cities**

**No adjustment**

**Residential Realty, Including Residential Dwellings on Agricultural Realty, Outside and Within Incorporated Cities**

**No adjustment**

**Commercial Realty, Excluding Machinery and Equipment Referred to in Chapter 427A, Outside and Within Incorporated Cities**

**No adjustment**

**Multiresidential Realty, Excluding Equipment Referred to in Chapter 427A, Outside and Within Incorporated Cities**

**No adjustment**

WITNESS my hand at Boone, Iowa, this 28<sup>th</sup> day of September, 2021.

*Diane Patrick*

*Boone County Auditor*

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