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2025 ASSESSMENT NOTICES

Assessment Notices for 2025 will be mailed to property owners on March 28, 2025, and the 2025 Assessed Values will be updated to Union County's Beacon Website on April 1, 2025. The following information is to alleviate confusion regarding the 2025 assessment, the 2025 Assessment is the result of a market adjustment following a Sales Ratio Study on properties sold in Union County from January 1, 2024 to December 31, 2024.

Every two years (odd years), the Iowa Department of Revenue requires all property in all classes to be reassessed to Market Value. The Department of Revenue completes a Sales Ratio Study independent of the Assessor. If the Department determines that the Assessed Value is above or below Market Value by 5%, the Department will issue an equalization order to the County Auditor to adjust values to 100% of Market Value in the Fall of 2025.

While we sympathize with the fellow taxpayer and understand that it can be frustrating to see another value adjustment following the 2024 values that were the result of the County Wide Reappraisal Project, the 2025 adjustment is a requirement from the Department of Revenue.

Union County will be seeing an increase on Agricultural Land Values for 2025. Under Iowa Code 441.21 (1) (e), the value of agricultural property shall be determined based on productivity and net earning capacity. The Department of Revenue analyzes income data over a 5-Year Average and provides the productivity Values to the Assessor, the Assessor then uses the data provided by the Department to determine the property value. The income utilized to determine these values for 2025 also includes the additional income reported from COVID programs. The value adjustment is determined by the CSR rating.

It is important to remember that even though your Assessed Value has changed, this does not mean that your property taxes will change by the same percentage. Assessed Values are just the basis for how property taxes are calculated. Property Tax laws, assessment limitations (rollbacks), and local budgets set by taxing entities are what determines the amount of taxes you pay. Assessors do not look to raise revenues for taxing entities, do not determine tax rates, and do not calculate or collect property taxes. The taxing entities that set levies are public schools, cities, county, area college, assessor, hospital, ag extension, and townships. It is unknown how individual property taxes will be impacted by the 2025 valuation changes at this time, rollbacks for each class will not be determined until fall of 2025, and budget levies for 2025 taxes will not be determined until early 2026 with tax statements being mailed in the fall of 2026.

If you do not think your 2025 assessment is at 100% of market value, you can:

1. Request an informal review with the Assessor by
 - a. Calling the Assessor's Office at 641-782-1735
 - b. Stopping into the Assessor's Office at the Courthouse
 - c. Email jhagen@unioncountyiowa.gov

The Timeline for Informal Review is April 2nd to April 25th.

2. Petition the Board of Review by
 - a. Completing the online form using the Union County Beacon Website and go the parcel you wish to protest.
 - b. Call the Assessor's Office for the form at 641-782-1735
 - c. Stop into the Assessor's Office at the Courthouse
 - d. Email jhagen@unioncountyiowa.gov

The timeline to petition the Board of Review is April 2nd to April 30th.