

## **Property Owner's Legal Responsibility**

Please contact the assessor's office to report any changes to your property. Changes to your property that should be reported to your local assessor are:

- New houses, buildings, or mobile homes
- Basement or Attic finish
- Additions to houses, buildings, or mobile homes
- Remodeling (Interior or Exterior)
- Decks, Patios, and garages
- Fireplaces
- Buildings removed, torn down or damaged by fire, flood, or other natural disasters

It is your legal responsibility to report changes or improvements of your real estate to the Assessor. 441.24 (1) Code of Iowa provides:

*If a person refuses to furnish the verified statements required in connection with the assessment of property by the assessor, or to list the corporation's or person's property, the director of revenue and finance or assessor, as the case may be, shall proceed to list and assess the property according to the best information obtainable and shall add to the taxable valuation one hundred percent thereof, which valuation and penalty shall be separately shown, and shall constitute the assessment; and if the valuation of the property is changed by a board of review or on appeal from a board of review, a like penalty shall be added to the valuation thus fixed.*