

Muscatine County Property Owners

The Iowa Code requires properties to be valued for assessment purposes as of January 1st of each year and states that property owners report any changes in their property to the Assessor.

Property classification is based on primary use, not zoning. There are several classes: Agricultural, Residential, Commercial, Industrial, Multiresidential. Dual Class is allowed for Commercial and Industrial properties with a portion of the property units intended for human habitation.

The assessment is determined by placing value on the land plus any improvements. In the case of improvements on leased land, the improvements are assessed to the owner of the improvement and the land is assessed to the owner of the land. Improvement values are determined using a State of Iowa Real Property Appraisal Manual.

Assessment rolls (notice of change in value) are mailed by April 1st of each year. Property owners can request an informal review with the Assessor. A protest to the Muscatine County Board of Review can be filed April 2nd through April 30th. If dissatisfied after the Board of Review decision, an appeal can be filed to the Iowa Property Assessment Appeal Board or District Court.

The Iowa Director of Revenue and Finance can revalue assessments using an equalization order (a percentage increasing or decreasing the assessment) in every odd numbered year. A protest of the equalization order to the Muscatine County Board of Review can be filed October 9th - October 31st.

The Iowa Director of Revenue and Finance also sets the “roll back” each year, the percentage of the full assessment value that the owner will pay taxes on (taxable value).

The Muscatine County Treasurer mails tax statements and collects payments based on the January 1 assessment 18 months after the assessment date.

Assessment Date	Fiscal Tax Year	Taxes Payable
January 1, 2024	7-1-24 to 6-30-25	September 2025 – March 2026
January 1, 2025	7-1-25 to 6-30-26	September 2026 – March 2027
January 1, 2026	7-1-26 to 6-30-27	September 2028 – March 2029
January 1, 2027	7-1-27 to 6-30-28	September 2029 – March 2030

Muscatine County Assessor 563-263-7061	Contacts	Muscatine County Treasurer 563-263-6764
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