

TO: County Treasurers of Iowa
FROM: Iowa Department of Revenue
RE: Governor Proclamation Suspending Penalty and Interest for Iowa Property Tax
DATE: March 20, 2020

Memorandum:

On March 19th, Governor Reynolds signed a Proclamation of Disaster Emergency, which, in light of the COVID-19 pandemic, ordered that the accrual of penalty or interest related to the payment of property tax due in the State of Iowa is suspended, for the duration of the disaster emergency, as established in the Governor's March 17, 2020 proclamation, and any future extensions. Currently, the proclamation expires on April 16, 2020.

This Proclamation only suspends the accrual of penalty and interest for property taxes in Iowa. It does not suspend or otherwise alter the due date of any property taxes. As such, County Treasurers should prepare delinquency notices for as set forth in Iowa Code sections 445.2 and 446.9, and otherwise continue performance of their duties as required by Iowa Code.