

BEFORE THE IOWA DEPARTMENT OF REVENUE  
HOOVER STATE OFFICE BUILDING  
DES MOINES, IOWA

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IN THE MATTER OF \*  
\*  
The Percentages of 2021 Actual \*  
Value of Agricultural, Residential, \*  
Commercial, Industrial, Multiresidential, \*  
Railroad, and Utility Properties Subject to \*  
Taxation \*  
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ORDER  
CERTIFYING PERCENTAGES  
FOR ASSESSMENT  
LIMITATIONS

To all County Auditors of the State of Iowa:

Pursuant to Iowa Code Section 441.21, the Department of Revenue is to certify annually to each county auditor the percentages of the actual value at which agricultural, residential, commercial, industrial, multiresidential, railroad, and utility properties are to be assessed for property taxes. The Department has computed the percentages in accordance with the formula prescribed by law for 2021.

IT IS HEREBY ORDERED by the Department of Revenue of the State of Iowa that each county auditor shall apply the following percentages to the 2021 actual value of the following properties:

- 1) 89.0412% to the value of agricultural realty outside and within incorporated cities and towns in the county, excluding dwellings located on agricultural realty.
- 2) 54.1302% to the value of residential realty outside and within incorporated cities and towns in the county, including dwellings located on agricultural realty.
- 3) 90.0000% to the value of commercial realty outside and within incorporated cities and towns in the county.
- 4) 90.0000% to the value of industrial realty outside and within incorporated cities and towns in the county.
- 5) 63.7500% to the value of multiresidential property outside and within incorporated cities

and towns in the county.

- 6) 90.0000% to the value of railroad property outside and within incorporated cities and towns in the county.
- 7) No adjustment to the value of utility property.

IT IS FURTHER ORDERED that the values determined by application of the percentages ordered herein shall be the taxable value of such properties for the fiscal year tax period commencing July 1, 2021 and ending June 30, 2022, upon which property taxes will be levied in 2022 and payable in the fiscal year commencing July 1, 2022 and ending June 30, 2023.

Issued at Des Moines, Iowa the 27th day of October, 2021.

IOWA DEPARTMENT OF REVENUE

BY *Julie G. Roisen*  
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Administrator  
Property Tax Division