



City and School Property Tax Rates

2014 - 15

July 10, 2014

Taxpayers Association of Central Iowa
400 E. Court Avenue, Suite 118 - Des Moines, IA 50309
www.taxpayersci.org

Asserting taxpayers interests.....shaping the future

FISCAL YEAR 2014 - 2015 ESTIMATED PROPERTY TAXES
(After Rollback and Homestead Credit)
By City

City	School District	County	Consolidated Tax Rate 2015 (\$/\$1,000)	Median \$136,000 Residence	Median \$300,000 Residence	Median \$293,500 Commercial	Median \$528,000 Industrial	Median \$1,000,000 Comm/Ind
Altoona	Bondurant-Farrar	Polk	40.30297	\$2,786	\$6,382	\$10,714	\$19,693	\$37,765
Altoona	Southeast Polk	Polk	43.47149	\$3,005	\$6,884	\$11,598	\$21,282	\$40,775
Ankeny	Ankeny	Polk	43.90213	\$3,035	\$6,952	\$11,718	\$21,498	\$41,184
Ankeny	Saydel	Polk	36.59883	\$2,530	\$5,795	\$9,682	\$17,835	\$34,246
Ankeny	North Polk	Polk	43.71027	\$3,022	\$6,922	\$11,665	\$21,402	\$41,002
Bondurant	Bondurant	Polk	44.25954	\$3,060	\$7,009	\$11,818	\$21,678	\$41,524
Carlisle	Carlisle	Polk	43.84786	\$3,031	\$6,943	\$11,703	\$21,471	\$41,132
Carlisle	Carlisle	Warren	39.33502	\$2,719	\$6,229	\$10,445	\$19,207	\$36,845
Clive	Waukee	Dallas	32.61623	\$2,255	\$5,165	\$8,571	\$15,837	\$30,462
Clive	West Des Moines	Polk	35.06838	\$2,424	\$5,553	\$9,255	\$17,067	\$32,792
Des Moines	Des Moines	Polk	47.07006	\$3,254	\$7,454	\$12,601	\$23,087	\$44,194
Des Moines	Johnston	Polk	47.28440	\$3,269	\$7,488	\$12,661	\$23,195	\$44,397
Des Moines	Saydel	Polk	41.80383	\$2,890	\$6,620	\$11,133	\$20,446	\$39,191
Des Moines	Southeast Polk	Polk	50.58280	\$3,497	\$8,010	\$13,581	\$24,849	\$47,531
Des Moines	West Des Moines	Polk	42.18986	\$2,917	\$6,681	\$11,241	\$20,639	\$39,557
Des Moines	Carlisle	Polk	46.83629	\$3,238	\$7,417	\$12,536	\$22,970	\$43,971
Des Moines	Carlisle	Warren	42.32345	\$2,926	\$6,702	\$11,278	\$20,706	\$39,684
Des Moines	Des Moines	Warren	42.55722	\$2,942	\$6,739	\$11,343	\$20,824	\$39,906
Des Moines	Indianola	Warren	43.54645	\$3,011	\$6,896	\$11,619	\$21,320	\$40,846
Des Moines	Norwalk	Warren	44.30719	\$3,063	\$7,016	\$11,831	\$21,701	\$41,569
Grimes	Waukee	Dallas	35.46499	\$2,452	\$5,616	\$9,366	\$17,266	\$33,169
Grimes	Dallas Center-Grimes	Polk	42.54681	\$2,941	\$6,737	\$11,340	\$20,818	\$39,896
Grimes	Johnton	Polk	43.05614	\$2,977	\$6,818	\$11,482	\$21,074	\$40,380
Indianola	Indianola	Warren	38.58790	\$2,668	\$6,110	\$10,236	\$18,833	\$36,136
Johnston	Johnston	Polk	41.51432	\$2,870	\$6,574	\$11,052	\$20,301	\$38,916
Norwalk	Des Moines	Polk	45.10050	\$3,118	\$7,142	\$12,052	\$22,099	\$42,322
Norwalk	Norwalk	Warren	42.40513	\$2,932	\$6,715	\$11,301	\$20,747	\$39,762
Pleasant Hill	Des Moines	Polk	41.58506	\$2,875	\$6,585	\$11,072	\$20,336	\$38,983
Pleasant Hill	Southeast Polk	Polk	45.09780	\$3,118	\$7,141	\$12,051	\$22,098	\$42,320
Polk City	Ankeny	Polk	39.84113	\$2,754	\$6,309	\$10,586	\$19,461	\$37,326
Polk City	North Polk	Polk	39.64927	\$2,741	\$6,278	\$10,532	\$19,365	\$37,144
Urbandale	Dallas Center-Grimes	Dallas	33.62791	\$2,325	\$5,325	\$8,853	\$16,345	\$31,424
Urbandale	Waukee	Dallas	32.35125	\$2,237	\$5,123	\$8,497	\$15,704	\$30,211
Urbandale	Dallas Center-Grimes	Polk	39.43307	\$2,726	\$6,244	\$10,472	\$19,257	\$36,938
Urbandale	Johnston	Polk	39.94240	\$2,761	\$6,325	\$10,614	\$19,512	\$37,422
Urbandale	Urbandale	Polk	39.19408	\$2,710	\$6,206	\$10,405	\$19,137	\$36,711
Urbandale	West Des Moines	Polk	34.84786	\$2,409	\$5,518	\$9,193	\$16,957	\$32,582
Waukee	Waukee	Dallas	35.57871	\$2,460	\$5,634	\$9,397	\$17,323	\$33,277
West Des Moines	Waukee	Dallas	34.78225	\$2,405	\$5,508	\$9,175	\$16,924	\$32,520
West Des Moines	Des Moines	Polk	42.15906	\$2,915	\$6,676	\$11,232	\$20,624	\$39,528
West Des Moines	West Des Moines	Polk	37.27886	\$2,577	\$5,903	\$9,871	\$18,176	\$34,892
West Des Moines	Norwalk	Warren	39.39619	\$2,724	\$6,238	\$10,462	\$19,238	\$36,903
Windsor Heights	Des Moines	Polk	46.07508	\$3,185	\$7,296	\$12,324	\$22,588	\$43,248
Windsor Heights	West Des Moines	Polk	40.75272	\$2,817	\$6,453	\$10,840	\$19,919	\$38,192

FISCAL YEAR 2014-15 CONSOLIDATED TAX RATES BY CITY

Highest to Lowest

Rate Quintile	Rank	City	School District	County	Consolidated Tax Rate 2015	\$136,000 Residence	\$300,000 Residence	\$293,500 Commercial	\$528,000 Industrial	\$1 Million Comm/Ind
High	1	Des Moines	Southeast Polk	Polk	50.58280	\$3,497	\$8,010	\$13,581	\$24,849	\$47,531
	2	Des Moines	Johnston	Polk	47.28440	\$3,269	\$7,488	\$12,661	\$23,195	\$44,397
	3	Des Moines	Des Moines	Polk	47.07006	\$3,254	\$7,454	\$12,601	\$23,087	\$44,194
Medium-High	4	Des Moines	Carlisle	Polk	46.83629	\$3,238	\$7,417	\$12,536	\$22,970	\$43,971
	5	Windsor Heights	Des Moines	Polk	46.07508	\$3,185	\$7,296	\$12,324	\$22,588	\$43,248
	6	Norwalk	Des Moines	Polk	45.10050	\$3,118	\$7,142	\$12,052	\$22,099	\$42,322
	7	Pleasant Hill	Southeast Polk	Polk	45.09780	\$3,118	\$7,141	\$12,051	\$22,098	\$42,320
	8	Des Moines	Norwalk	Warren	44.30719	\$3,063	\$7,016	\$11,831	\$21,701	\$41,569
	9	Bondurant	Bondurant	Polk	44.25954	\$3,060	\$7,009	\$11,818	\$21,678	\$41,524
	10	Ankeny	Ankeny	Polk	43.90213	\$3,035	\$6,952	\$11,718	\$21,498	\$41,184
	11	Carlisle	Carlisle	Polk	43.84786	\$3,031	\$6,943	\$11,703	\$21,471	\$41,132
	12	Ankeny	North Polk	Polk	43.71027	\$3,022	\$6,922	\$11,665	\$21,402	\$41,002
	13	Des Moines	Indianola	Warren	43.54645	\$3,011	\$6,896	\$11,619	\$21,320	\$40,846
	14	Altoona	Southeast Polk	Polk	43.47149	\$3,005	\$6,884	\$11,598	\$21,282	\$40,775
Mid-Range	15	Grimes	Johnton	Polk	43.05614	\$2,977	\$6,818	\$11,482	\$21,074	\$40,380
	16	Des Moines	Des Moines	Warren	42.55722	\$2,942	\$6,739	\$11,343	\$20,824	\$39,906
	17	Grimes	Dallas Center-Grimes	Polk	42.54681	\$2,941	\$6,737	\$11,340	\$20,818	\$39,896
	18	Norwalk	Norwalk	Warren	42.40513	\$2,932	\$6,715	\$11,301	\$20,747	\$39,762
	19	Des Moines	Carlisle	Warren	42.32345	\$2,926	\$6,702	\$11,278	\$20,706	\$39,684
	20	Des Moines	West Des Moines	Polk	42.18986	\$2,917	\$6,681	\$11,241	\$20,639	\$39,557
	21	West Des Moines	Des Moines	Polk	42.15906	\$2,915	\$6,676	\$11,232	\$20,624	\$39,528
	22	Des Moines	Saydel	Polk	41.80383	\$2,890	\$6,620	\$11,133	\$20,446	\$39,191
	23	Pleasant Hill	Des Moines	Polk	41.58506	\$2,875	\$6,585	\$11,072	\$20,336	\$38,983
	24	Johnston	Johnston	Polk	41.51432	\$2,870	\$6,574	\$11,052	\$20,301	\$38,916
	25	Windsor Heights	West Des Moines	Polk	40.75272	\$2,817	\$6,453	\$10,840	\$19,919	\$38,192
	26	Altoona	Bondurant-Farrar	Polk	40.30297	\$2,786	\$6,382	\$10,714	\$19,693	\$37,765
	27	Urbandale	Johnston	Polk	39.94240	\$2,761	\$6,325	\$10,614	\$19,512	\$37,422
	28	Polk City	Ankeny	Polk	39.84113	\$2,754	\$6,309	\$10,586	\$19,461	\$37,326
Medium-Low	29	Polk City	North Polk	Polk	39.64927	\$2,741	\$6,278	\$10,532	\$19,365	\$37,144
	30	Urbandale	Dallas Center-Grimes	Polk	39.43307	\$2,726	\$6,244	\$10,472	\$19,257	\$36,938
	31	West Des Moines	Norwalk	Warren	39.39619	\$2,724	\$6,238	\$10,462	\$19,238	\$36,903
	32	Carlisle	Carlisle	Warren	39.33502	\$2,719	\$6,229	\$10,445	\$19,207	\$36,845
	33	Urbandale	Urbandale	Polk	39.19408	\$2,710	\$6,206	\$10,405	\$19,137	\$36,711
	34	Indianola	Indianola	Warren	38.58790	\$2,668	\$6,110	\$10,236	\$18,833	\$36,136
	35	West Des Moines	West Des Moines	Polk	37.27886	\$2,577	\$5,903	\$9,871	\$18,176	\$34,892
	36	Ankeny	Saydel	Polk	36.59883	\$2,530	\$5,795	\$9,682	\$17,835	\$34,246
Low	37	Waukee	Waukee	Dallas	35.57871	\$2,460	\$5,634	\$9,397	\$17,323	\$33,277
	38	Grimes	Waukee	Dallas	35.46499	\$2,452	\$5,616	\$9,366	\$17,266	\$33,169
	39	Clive	West Des Moines	Polk	35.06838	\$2,424	\$5,553	\$9,255	\$17,067	\$32,792
	40	Urbandale	West Des Moines	Polk	34.84786	\$2,409	\$5,518	\$9,193	\$16,957	\$32,582
	41	West Des Moines	Waukee	Dallas	34.78225	\$2,405	\$5,508	\$9,175	\$16,924	\$32,520
	42	Urbandale	Dallas Center-Grimes	Dallas	33.62791	\$2,325	\$5,325	\$8,853	\$16,345	\$31,424
	43	Clive	Waukee	Dallas	32.61623	\$2,255	\$5,165	\$8,571	\$15,837	\$30,462
	44	Urbandale	Waukee	Dallas	32.35125	\$2,237	\$5,123	\$8,497	\$15,704	\$30,211

Individual City Property Tax Rates for Fiscal Year 2014-15

Rank	City	FY 2014	FY 2015	Change In Tax Rate	Net Change Taxable Value*
1	Des Moines	16.92001	16.92000	NC	1.4%
2	Norwalk	15.69000	15.68944	NC	4.2%
3	Windsor Heights	13.89892	15.34886	1.45	1.3%
4	Carlisle	13.80315	14.14457	0.34	2.9%
5	Bondurant	14.03532	13.98626	(0.05)	10.1%
6	Waukee	13.50000	13.50000	NC	7.4%
7	Grimes	12.91302	12.91374	NC	7.7%
8	Indianola	11.20031	12.70045	1.50	1.8%
9	West Des Moines	12.05000	12.05000	NC	5.2%
10	Ankeny	12.02746	11.90000	(0.13)	6.8%
11	Pleasant Hill	11.65000	11.65000	NC	2.9%
12	Johnston	11.15007	11.34392	0.19	3.9%
13	Clive	9.98809	9.98952	0.00	2.0%
14	Altoona	9.14369	9.94369	0.80	4.8%

* Includes backfill valuation

Rank of Estimated City Consolidated Tax, Fiscal Year 2014-15

2010 Population	Statewide Rank	City	FY 2013-14	FY 2014-15
203,433	10	Des Moines	46.89408	47.07006
4,860	23	Windsor Heights	44.47862	46.07508
8,785	19	Pleasant Hill	44.71928	45.09780
3,860	32	Bondurant	43.77226	44.25954
45,582	31	Ankeny	43.80032	43.90213
14,541	63	Altoona	42.29300	43.47149
8,246	68	Grimes	42.16141	42.54681
8,945	58	Norwalk	42.34797	42.40513
17,278	131	Johnston	39.93616	41.51432
3,418	152	Polk City	39.32953	39.64927
3,876	159	Carlisle	38.96669	39.33502
39,463	165	Urbandale	38.79759	39.19408
14,782	344	Indianola	35.65461	38.58790
56,609	269	West Des Moines	36.89917	37.27886
13,790	351	Waukee	35.58309	35.57871
15,447	400	Clive	34.68726	35.06838

The tax estimates used in this document do not account for homestead credits, military, supported municipal improvement districts, benefited fire districts, etc. The consolidated rate for cities with multiple school districts will reflect the school districts tax rate containing the majority of value within the city.

Source: Iowa Dept. of Management

Individual School District Property Tax Rates for Fiscal Year 2014-15

Rank	FY 2013-2014 Certified Enrollment	District	FY 2014	FY 2015
1	6,617	Southeast Polk	21.65866	21.65866
2	9,902	Ankeny	20.33221	20.18299
3	1,415	North Polk	19.99999	19.99113
4	2,516	Norwalk	19.80039	19.89589
5	3,402	Indianola	17.66422	19.13515
6	1,596	Bondurant-Farrar	18.33229	18.49014
7	6,409	Johnston	17.35444	18.36026
8	32,413	Des Moines	18.34842	18.14592
9	1,845	Carlisle	17.91246	17.91215
10	3,376	Urbandale	17.67483	17.55495
11	2,247	Dallas Center-Grimes	16.95112	16.97825
12	8,289	Waukee	16.57669	16.57427
13	9,054	West Des Moines	13.26452	13.26572
14	1,162	Saydel	12.87971	12.87969

Individual School District Property Tax Rates for Fiscal Year 2014-15 General Levy and Taxable Valuation

Rank	FY 2013-2014 Certified Enrollment	City	FY 2015 General Levy	Taxable Valuation Per Student
1	1,162	Saydel	8.42860	\$546,484
2	9,054	West Des Moines	9.37256	\$455,250
3	8,289	Waukee	10.49415	\$322,094
4	3,376	Urbandale	10.89311	\$321,611
5	6,409	Johnston	12.17875	\$288,178
6	2,247	Dallas Center-Grimes	9.85789	\$285,700
7	9,902	Ankeny	13.77901	\$249,967
8	3,402	Indianola	11.47699	\$219,502
9	32,413	Des Moines	13.32940	\$200,154
10	6,617	Southeast Polk	14.89715	\$198,245
11	1,415	North Polk	13.11709	\$197,281
12	2,516	Norwalk	11.21551	\$169,155
13	1,596	Bondurant-Farrar	10.35940	\$162,029
14	1,845	Carlisle	10.55861	\$161,716

Rollback History

(Percent of Assessed Value That is Taxed)

Fiscal Year	Percentage	Commercial
1995	68.0404	100.0000
1996	67.5074	100.0000
1997	59.3180	97.2824
1998	58.8284	100.0000
1999	54.9090	97.3606
2000	56.4789	100.0000
2001	54.8525	98.7700
2002	56.2600	100.0000
2003	51.6600	97.7701
2004	51.3900	100.0000
2005	48.4600	99.2570
2006	47.9642	100.0000
2007	45.9960	99.1509
2008	45.5600	100.0000
2009	44.0800	99.7300
2010	45.5900	100.0000
2011	46.9100	100.0000
2012	48.5300	100.0000
2013	50.7518	100.0000
2014	52.8166	100.0000
2015	54.4002	95.0000

Rollback Projections*

(Percent of Assessed Value That is Taxed)

Fiscal Year	Residential	Commercial
2016	54.6907	90.0000
2017	54.1648	90.0000
2018	55.5675	90.0000
2019	54.5091	90.0000
2020	55.8095	90.0000
2021	54.6164	90.0000
2022	55.8084	90.0000
2023	54.2289	90.0000
2024	55.3027	90.0000

* Source: Iowa Legislative Fiscal Services, 2013

History of Homestead Pro-Ration

Tax Due Date	Homestead Amount	Adjustment Percent	Adjusted Credit
2001/2001	\$ 4,850	NA	\$ 4,850
2002/2003	\$ 4,850	90%	\$ 4,365
2003/2004	\$ 4,850	85%	\$ 4,123
2004/2005	\$ 4,850	81%	\$ 3,929
2005/2006	\$ 4,850	78%	\$ 3,783
2006/2007	\$ 4,850	77%	\$ 3,735
2007/2008	\$ 4,850	73%	\$ 3,541
2008/2009	\$ 4,850	72%	\$ 3,492
2009/2010	\$ 4,850	73%	\$ 3,541
2010/2011	\$ 4,850	64%	\$ 3,104
2011/2012	\$ 4,850	78%	\$ 3,783
2012/2013	\$ 4,850	100%	\$ 4,850
2013/2014	\$ 4,850	100%	\$ 4,850
2014/2015	\$ 4,850	100%	\$ 4,850

Homestead Credit Calculation Example

Assessed Value	\$ 136,000	
Rollback Percentage	0.544002	2014/2015
Taxable Value	\$ 75,072	
Homestead Credit	\$ (4,850)	
Net Taxable Value	\$ 70,222	
Tax Rate*	0.04390213	
Property Tax	\$ 3,083	

Commercial Example

Assessed Value	\$ 300,000	
Rollback Percentage	0.950000	2014/2015
Taxable Value	\$ 285,000	
Tax Rate*	0.04390213	
	\$ 12,512	
Est. Tax Credit**	\$ (523)	
	\$ 11,989	
Estimated Savings from Property Tax Reform	\$ 1,182	

* Assumes Ankeny City and Schools

** Source: Iowa Dept. of Revenue, *Business Property Tax Credit: Information for Taxpayers*