



City and School Property Tax Report

Fiscal Year 2016-17

October 2016

Taxpayers Association of Central Iowa
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Asserting taxpayers interests.....shaping the future of government



**FISCAL YEAR 2016-17 CONSOLIDATED PROPERTY TAX RATE AND ESTIMATED TAXES
(After Rollback and Homestead Credit)
By City, School District and County**

City	School District	County	Consolidated Tax Rate FY 2017 (\$/\$1,000)	Per \$100,000 of Assessed Value Residential	Per \$100,000 of Assessed Value Commercial*
Altoona	Bondurant-Farrar	Polk	40.86458	\$2,075	\$3,678
Altoona	Southeast Polk	Polk	42.07317	\$2,136	\$3,787
Ankeny	Ankeny	Polk	42.87446	\$2,177	\$3,859
Ankeny	North Polk	Polk	42.81971	\$2,174	\$3,854
Ankeny	Saydel	Polk	36.27611	\$1,842	\$3,265
Bondurant	Bondurant	Polk	44.72110	\$2,271	\$4,025
Carlisle	Carlisle	Polk	44.29672	\$2,249	\$3,987
Carlisle	Carlisle	Warren	40.12292	\$2,037	\$3,611
Clive	Waukee	Dallas	34.08920	\$1,731	\$3,068
Clive	West Des Moines	Polk	35.16965	\$1,786	\$3,165
Des Moines	Des Moines	Polk	47.37280	\$2,405	\$4,264
Des Moines	Johnston	Polk	47.22011	\$2,398	\$4,250
Des Moines	Saydel	Polk	41.63111	\$2,114	\$3,747
Des Moines	Southeast Polk	Polk	49.18448	\$2,497	\$4,427
Des Moines	West Des Moines	Polk	42.13566	\$2,139	\$3,792
Des Moines	Carlisle	Polk	46.77781	\$2,375	\$4,210
Des Moines	Carlisle	Warren	42.60401	\$2,163	\$3,834
Des Moines	Des Moines	Warren	43.19900	\$2,193	\$3,888
Des Moines	Indianola	Warren	44.00444	\$2,234	\$3,960
Des Moines	Norwalk	Warren	45.17636	\$2,294	\$4,066
Grimes	Dallas Center-Grimes	Polk	43.75211	\$2,222	\$3,938
Grimes	Johnston	Polk	42.99284	\$2,183	\$3,869
Grimes	Waukee	Dallas	36.81794	\$1,869	\$3,314
Indianola	Indianola	Warren	38.96067	\$1,978	\$3,506
Johnston	Johnston	Polk	41.50611	\$2,108	\$3,736
Norwalk	Des Moines	Polk	45.32379	\$2,301	\$4,079
Norwalk	Norwalk	Warren	43.19485	\$2,193	\$3,888
Pleasant Hill	Des Moines	Polk	41.88780	\$2,127	\$3,770
Pleasant Hill	Southeast Polk	Polk	43.69948	\$2,219	\$3,933
Polk City	Ankeny	Polk	38.96346	\$1,978	\$3,507
Polk City	North Polk	Polk	38.90871	\$1,976	\$3,502
Urbandale	Dallas Center-Grimes	Polk	40.83738	\$2,074	\$3,675
Urbandale	Dallas Center-Grimes	Dallas	35.42842	\$1,799	\$3,189
Urbandale	Johnston	Polk	40.07811	\$2,035	\$3,607
Urbandale	Urbandale	Polk	39.53334	\$2,007	\$3,558
Urbandale	Waukee	Dallas	33.96472	\$1,725	\$3,057
Urbandale	West Des Moines	Polk	34.99366	\$1,777	\$3,149
Waukee	Waukee	Dallas	36.81121	\$1,869	\$3,313
West Des Moines	Des Moines	Polk	42.41180	\$2,153	\$3,817
West Des Moines	Norwalk	Warren	40.21536	\$2,042	\$3,619
West Des Moines	Waukee	Dallas	36.08421	\$1,832	\$3,248
West Des Moines	West Des Moines	Polk	37.17466	\$1,888	\$3,346
Windsor Heights	Des Moines	Polk	46.54800	\$2,364	\$4,189
Windsor Heights	West Des Moines	Polk	41.00276	\$2,082	\$3,690

* Does not include est. \$1,665 credit per unit of commercial

FISCAL YEAR 2016-17 CONSOLIDATED TAX RATE AND PROPERTY TAXES

By City, School District, and County (Ranked Highest to Lowest)

Range	Metro Rank	City	School District	County	Consolidated	Per \$100,000	Per \$100,000
					Tax Rate FY 2017 (\$/\$1,000)	of Assessed Value Residential	of Assessed Value Commercial*
HIGH	1	Des Moines	Southeast Polk	Polk	49.18448	\$2,497	\$4,427
	2	Des Moines	Des Moines	Polk	47.37280	\$2,405	\$4,264
	3	Des Moines	Johnston	Polk	47.22011	\$2,398	\$4,250
	4	Des Moines	Carlisle	Polk	46.77781	\$2,375	\$4,210
	5	Windsor Heights	Des Moines	Polk	46.54800	\$2,364	\$4,189
MID-HIGH	6	Norwalk	Des Moines	Polk	45.32379	\$2,301	\$4,079
	7	Des Moines	Norwalk	Warren	45.17636	\$2,294	\$4,066
	8	Bondurant	Bondurant	Polk	44.72110	\$2,271	\$4,025
	9	Carlisle	Carlisle	Polk	44.29672	\$2,249	\$3,987
	10	Des Moines	Indianola	Warren	44.00444	\$2,234	\$3,960
	11	Grimes	Dallas Center-Grimes	Polk	43.75211	\$2,222	\$3,938
	12	Pleasant Hill	Southeast Polk	Polk	43.69948	\$2,219	\$3,933
MID	13	Des Moines	Des Moines	Warren	43.19900	\$2,193	\$3,888
	14	Norwalk	Norwalk	Warren	43.19485	\$2,193	\$3,888
	15	Grimes	Johnston	Polk	42.99284	\$2,183	\$3,869
	16	Ankeny	Ankeny	Polk	42.87446	\$2,177	\$3,859
	17	Ankeny	North Polk	Polk	42.81971	\$2,174	\$3,854
	18	Des Moines	Carlisle	Warren	42.60401	\$2,163	\$3,834
	19	West Des Moines	Des Moines	Polk	42.41180	\$2,153	\$3,817
	20	Des Moines	West Des Moines	Polk	42.13566	\$2,139	\$3,792
	21	Altoona	Southeast Polk	Polk	42.07317	\$2,136	\$3,787
	22	Pleasant Hill	Des Moines	Polk	41.88780	\$2,127	\$3,770
	23	Des Moines	Saydel	Polk	41.63111	\$2,114	\$3,747
	24	Johnston	Johnston	Polk	41.50611	\$2,108	\$3,736
	25	Windsor Heights	West Des Moines	Polk	41.00276	\$2,082	\$3,690
	26	Altoona	Bondurant-Farrar	Polk	40.86458	\$2,075	\$3,678
	27	Urbandale	Dallas Center-Grimes	Polk	40.83738	\$2,074	\$3,675
	28	West Des Moines	Norwalk	Warren	40.21536	\$2,042	\$3,619
	29	Carlisle	Carlisle	Warren	40.12292	\$2,037	\$3,611
	30	Urbandale	Johnston	Polk	40.07811	\$2,035	\$3,607
31	Urbandale	Urbandale	Polk	39.53334	\$2,007	\$3,558	
MID-LOW	32	Polk City	Ankeny	Polk	38.96346	\$1,978	\$3,507
	33	Indianola	Indianola	Warren	38.96067	\$1,978	\$3,506
	34	Polk City	North Polk	Polk	38.90871	\$1,976	\$3,502
	35	West Des Moines	West Des Moines	Polk	37.17466	\$1,888	\$3,346
	36	Grimes	Waukee	Dallas	36.81794	\$1,869	\$3,314
	37	Waukee	Waukee	Dallas	36.81121	\$1,869	\$3,313
	38	Ankeny	Saydel	Polk	36.27611	\$1,842	\$3,265
	39	West Des Moines	Waukee	Dallas	36.08421	\$1,832	\$3,248
LOW	40	Urbandale	Dallas Center-Grimes	Dallas	35.42842	\$1,799	\$3,189
	41	Clive	West Des Moines	Polk	35.16965	\$1,786	\$3,165
	42	Urbandale	West Des Moines	Polk	34.99366	\$1,777	\$3,149
	43	Clive	Waukee	Dallas	34.08920	\$1,731	\$3,068
	44	Urbandale	Waukee	Dallas	33.96472	\$1,725	\$3,057

* Does not include est. \$1,665 credit per unit of commercial

Individual City Property Tax Rates for Fiscal Years 2016 and 2017, Change in Tax Rate and Change in Property Based Revenue

2017 Metro Rank	City	FY 2016	FY 2017	Change In Tax Rate, Rounded	Percent Change in Property Based Revenue*	Percent Change in Population 2015 vs 2014
1	Des Moines	16.92000	16.92000	NC	4.3%	0.3%
2	Norwalk	15.69376	15.69499	NC	4.7%	2.7%
3	Windsor Heights	15.07588	15.66110	0.59	6.9%	0.1%
4	Carlisle	14.64077	14.65191	0.01	2.8%	1.5%
5	Bondurant	13.93626	13.88621	-0.05	8.9%	3.7%
6	Waukee	13.50000	13.50000	NC	8.2%	7.2%
7	Grimes	12.91377	12.91473	NC	12.4%	8.9%
8	Indianola	12.70000	12.70023	NC	0.7%	1.1%
9	West Des Moines	12.00000	12.00000	NC	6.3%	1.0%
10	Ankeny	11.85000	11.75000	-0.10	10.2%	6.6%
11	Pleasant Hill	11.65000	11.65000	NC	5.4%	1.5%
12	Johnston	11.50054	11.40000	-0.10	4.5%	2.4%
13	Clive	9.98951	10.14499	0.16	6.9%	2.0%
14	Altoona	9.94369	9.94369	NC	7.1%	5.2%
15	Urbandale	9.82000	9.92000	0.10	6.3%	1.9%
16	Polk City	7.90000	7.90000	NC	14.4%	3.3%

* Includes property tax, utility replacement tax and backfill from State for loss of commercial valuation.

Rank of City Consolidated Property Tax, Fiscal Year 2016-17

2015 Population	State Rank (of 944)	City	FY 2016	FY 2017
210,330	8	Des Moines	47.67311	47.37280
4,889	9	Windsor Heights	46.25425	46.54800
4,996	24	Bondurant	44.36714	44.72110
10,676	33	Grimes	42.96993	43.75211
9,314	34	Pleasant Hill	44.41565	43.69948
10,135	44	Norwalk	43.20719	43.19485
56,764	55	Ankeny	43.76225	42.87446
16,984	68	Altoona	42.98934	42.07317
20,871	79	Johnston	41.98647	41.50611
4,168	123	Carlisle	39.97842	40.12292
44,062	144	Urbandale	39.81221	39.53334
15,467	166	Indianola	38.82333	38.96067
4,323	167	Polk City	39.92249	38.94572
64,137	248	West Des Moines	37.52591	37.17466
17,715	269	Waukee	35.70267	36.81121
17,419	382	Clive	35.36542	35.16965

The consolidated rate for cities with multiple school districts will reflect the school district tax rate containing the majority of value within the city.

Individual School District Property Tax Rates for Fiscal Years 2016 and 2017

Metro Rank	FY 2015-2016 Certified Enrollment	District	FY 2016	FY 2017
1	2,647	Norwalk	20.61029	20.48322
2	6,802	Southeast Polk	20.65563	20.31754
3	10,793	Ankeny	19.77223	19.36252
4	3,472	Indianola	19.28769	19.31130
5	1,517	North Polk	19.94347	19.30777
6	2,483	Dallas Center-Grimes	17.85093	19.11244
7	1,814	Bondurant-Farrar	18.32686	19.10895
8	32,582	Des Moines	18.42809	18.50586
9	6,756	Johnston	18.35491	18.35317
10	1,906	Carlisle	17.91101	17.91087
11	3,409	Urbandale	17.75435	17.74689
12	9,448	Waukee	16.69522	17.64874
13	9,013	West Des Moines	13.24189	13.26872
14	1,150	Saydel	12.76105	12.76417

Individual School District Property Tax Rates for Fiscal Year 2016-17 General Levy and Taxable Valuation

Metro Rank	FY 2015-2016 Certified Enrollment	District	FY 2017 General Levy	Taxable Valuation Per Student
1	1,150	Saydel	9.10309	\$549,408
2	9,013	West Des Moines	10.91224	\$445,292
3	9,448	Waukee	11.92874	\$308,488
4	3,409	Urbandale	12.58573	\$308,208
5	6,756	Johnston	13.33817	\$271,753
6	2,483	Dallas Center-Grimes	12.39936	\$259,009
7	10,793	Ankeny	14.75676	\$240,275
8	3,472	Indianola	12.30514	\$217,801
9	1,517	North Polk	10.45156	\$208,457
10	32,582	Des Moines	16.16086	\$191,776
11	6,802	Southeast Polk	14.23641	\$187,904
12	2,647	Norwalk	13.73520	\$169,610
13	1,906	Carlisle	10.43621	\$157,506
14	1,814	Bondurant-Farrar	12.49126	\$153,855

Rollback History

(Percent of Assessed Value That is Taxed)

Fiscal Year	Residential Percentage	Commercial Percentage
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
2016	55.7335	90.0000
2017	55.6259	90.0000

Rollback Projections*

(Percent of Assessed Value That is Taxed)

Fiscal Year	Residential	Commercial
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, April 2015

History of Homestead Pro-Ration

Tax Due Date	Homestead Amount	Adjustment Percent	Adjusted Credit
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
2015/2016	\$ 4,850	100%	\$ 4,850
2016/2017	\$ 4,850	100%	\$ 4,850

Homestead Credit Calculation Example

Assessed Value	\$ 150,000	
Rollback Percentage	0.556259	2016/2017
Taxable Value	\$ 83,439	
Homestead Credit	\$ (4,850)	
Net Taxable Value	\$ 78,589	
Tax Rate*	0.04287446	
Property Tax	\$ 3,369	

Commercial Example

Assessed Value	\$ 300,000	
Rollback Percentage	0.900000	2016/2017
Taxable Value	\$ 270,000	
Tax Rate*	0.04287446	
	\$ 11,576	
Est. Tax Credit**	\$ (1,665)	
Property Tax	\$ 9,911	
Estimated Savings from Property Tax Reform	\$ 2,951	

* Assumes Ankeny City and Schools

** Source: Assumes \$125 million spread over 75,075 units, with this example being one unit.