



City and School Property Tax Rates

2015 - 16

September 22, 2015

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 2015 - 2016 ESTIMATED PROPERTY TAXES
(After Rollback and Homestead Credit)
By City

City	School District	County	Consolidated					
			Tax Rate 2015 (\$/\$1,000)	\$150,000 Residence	\$300,000 Residence	\$300,000 Commercial	\$600,000 Industrial	\$1,000,000 Comm/Ind
Altoona	Southeast Polk	Polk	42.98934	\$3,385	\$6,979	\$10,275	\$21,882	\$37,358
Altoona	Bondurant-Farrar	Polk	40.46057	\$3,186	\$6,569	\$9,592	\$20,517	\$35,083
Ankeny	Ankeny	Polk	43.76225	\$3,446	\$7,105	\$10,484	\$22,300	\$38,054
Ankeny	North Polk	Polk	43.93349	\$3,460	\$7,133	\$10,530	\$22,392	\$38,208
Ankeny	Saydel	Polk	36.75107	\$2,894	\$5,967	\$8,591	\$18,514	\$31,744
Bondurant	Bondurant	Polk	44.36714	\$3,494	\$7,203	\$10,647	\$22,626	\$38,598
Carlisle	Carlisle	Polk	44.66380	\$3,517	\$7,251	\$10,727	\$22,786	\$38,865
Carlisle	Carlisle	Warren	39.97842	\$3,148	\$6,491	\$9,462	\$20,256	\$34,649
Clive	Waukee	Dallas	32.80518	\$2,583	\$5,326	\$7,525	\$16,383	\$28,193
Clive	West Des Moines	Polk	35.36542	\$2,785	\$5,742	\$8,217	\$17,765	\$30,497
Des Moines	Carlisle	Polk	47.15603	\$3,714	\$7,656	\$11,400	\$24,132	\$41,108
Des Moines	Carlisle	Warren	42.47065	\$3,345	\$6,895	\$10,135	\$21,602	\$36,892
Des Moines	Des Moines	Polk	47.67311	\$3,754	\$7,740	\$11,540	\$24,411	\$41,574
Des Moines	Des Moines	Warren	42.98773	\$3,385	\$6,979	\$10,275	\$21,881	\$37,357
Des Moines	Indianola	Warren	43.84733	\$3,453	\$7,119	\$10,507	\$22,346	\$38,131
Des Moines	Johnston	Polk	47.59993	\$3,749	\$7,728	\$11,520	\$24,372	\$41,508
Des Moines	Norwalk	Warren	45.16993	\$3,557	\$7,333	\$10,864	\$23,060	\$39,321
Des Moines	Saydel	Polk	42.00607	\$3,308	\$6,820	\$10,010	\$21,351	\$36,473
Des Moines	Southeast Polk	Polk	49.90065	\$3,930	\$8,101	\$12,141	\$25,614	\$43,579
Des Moines	West Des Moines	Polk	42.48691	\$3,346	\$6,898	\$10,139	\$21,611	\$36,906
Grimes	Dallas Center-Grimes	Polk	42.96993	\$3,384	\$6,976	\$10,270	\$21,872	\$37,341
Grimes	Johnston	Polk	43.37170	\$3,416	\$7,041	\$10,378	\$22,089	\$37,703
Grimes	Waukee	Dallas	35.66844	\$2,809	\$5,791	\$8,298	\$17,929	\$30,770
Indianola	Indianola	Warren	38.82333	\$3,057	\$6,303	\$9,150	\$19,633	\$33,609
Johnston	Johnston	Polk	41.98647	\$3,306	\$6,817	\$10,004	\$21,341	\$36,456
Norwalk	Des Moines	Polk	45.64287	\$3,594	\$7,410	\$10,992	\$23,315	\$39,747
Norwalk	Norwalk	Warren	43.20719	\$3,403	\$7,015	\$10,334	\$22,000	\$37,554
Pleasant Hill	Des Moines	Polk	42.18811	\$3,322	\$6,849	\$10,059	\$21,450	\$36,637
Pleasant Hill	Southeast Polk	Polk	44.41565	\$3,498	\$7,211	\$10,660	\$22,652	\$38,642
Polk City	Ankeny	Polk	39.75125	\$3,130	\$6,454	\$9,401	\$20,134	\$34,444
Polk City	North Polk	Polk	39.92249	\$3,144	\$6,481	\$9,447	\$20,226	\$34,598
Urbandale	Dallas Center-Grimes	Polk	40.01100	\$3,151	\$6,496	\$9,471	\$20,274	\$34,678
Urbandale	Dallas Center-Grimes	Dallas	33.91259	\$2,671	\$5,506	\$7,824	\$16,981	\$29,189
Urbandale	Johnston	Polk	40.35793	\$3,178	\$6,552	\$9,565	\$20,461	\$34,990
Urbandale	Urbandale	Polk	39.81221	\$3,135	\$6,464	\$9,417	\$20,167	\$34,499
Urbandale	Waukee	Dallas	32.70951	\$2,576	\$5,310	\$7,500	\$16,331	\$28,107
Urbandale	West Des Moines	Polk	35.24491	\$2,776	\$5,722	\$8,184	\$17,700	\$30,388
Waukee	Waukee	Dallas	35.70267	\$2,812	\$5,796	\$8,308	\$17,947	\$30,800
West Des Moines	Des Moines	Polk	42.71211	\$3,364	\$6,934	\$10,200	\$21,733	\$37,109
West Des Moines	Norwalk	Warren	40.20893	\$3,166	\$6,528	\$9,524	\$20,381	\$34,856
West Des Moines	Waukee	Dallas	34.93567	\$2,751	\$5,672	\$8,101	\$17,533	\$30,110
West Des Moines	West Des Moines	Polk	37.52591	\$2,955	\$6,092	\$8,800	\$18,932	\$32,441
Windsor Heights	Des Moines	Polk	46.25425	\$3,643	\$7,509	\$11,157	\$23,645	\$40,297
Windsor Heights	West Des Moines	Polk	40.77679	\$3,211	\$6,620	\$9,678	\$20,687	\$35,367

FISCAL YEAR 2015-16 CONSOLIDATED TAX RATES BY CITY AND SCHOOL DISTRICT

Highest to Lowest

Rate Quintile	Rank	City	School District	County	Consolidated Tax Rate 2016	\$150,000 Residence	\$300,000 Residence	\$300,000 Commercial	\$600,000 Industrial	\$1 Million Comm/Ind
High	1	Des Moines	Southeast Polk	Polk	49.90065	\$3,930	\$8,101	\$12,141	\$25,614	\$43,579
	2	Des Moines	Des Moines	Polk	47.67311	\$3,754	\$7,740	\$11,540	\$24,411	\$41,574
	3	Des Moines	Johnston	Polk	47.59993	\$3,749	\$7,728	\$11,520	\$24,372	\$41,508
	4	Des Moines	Carlisle	Polk	47.15603	\$3,714	\$7,656	\$11,400	\$24,132	\$41,108
Medium-High	5	Windsor Heights	Des Moines	Polk	46.25425	\$3,643	\$7,509	\$11,157	\$23,645	\$40,297
	6	Norwalk	Des Moines	Polk	45.64287	\$3,594	\$7,410	\$10,992	\$23,315	\$39,747
	7	Des Moines	Norwalk	Warren	45.16993	\$3,557	\$7,333	\$10,864	\$23,060	\$39,321
	8	Carlisle	Carlisle	Polk	44.66380	\$3,517	\$7,251	\$10,727	\$22,786	\$38,865
	9	Pleasant Hill	Southeast Polk	Polk	44.41565	\$3,498	\$7,211	\$10,660	\$22,652	\$38,642
	10	Bondurant	Bondurant	Polk	44.36714	\$3,494	\$7,203	\$10,647	\$22,626	\$38,598
Mid-Range	11	Ankeny	North Polk	Polk	43.93349	\$3,460	\$7,133	\$10,530	\$22,392	\$38,208
	12	Des Moines	Indianola	Warren	43.84733	\$3,453	\$7,119	\$10,507	\$22,346	\$38,131
	13	Ankeny	Ankeny	Polk	43.76225	\$3,446	\$7,105	\$10,484	\$22,300	\$38,054
	14	Grimes	Johnston	Polk	43.37170	\$3,416	\$7,041	\$10,378	\$22,089	\$37,703
	15	Norwalk	Norwalk	Warren	43.20719	\$3,403	\$7,015	\$10,334	\$22,000	\$37,554
	16	Altoona	Southeast Polk	Polk	42.98934	\$3,385	\$6,979	\$10,275	\$21,882	\$37,358
	17	Des Moines	Des Moines	Warren	42.98773	\$3,385	\$6,979	\$10,275	\$21,881	\$37,357
	18	Grimes	Dallas Center-Grimes	Polk	42.96993	\$3,384	\$6,976	\$10,270	\$21,872	\$37,341
	19	West Des Moines	Des Moines	Polk	42.71211	\$3,364	\$6,934	\$10,200	\$21,733	\$37,109
	20	Des Moines	West Des Moines	Polk	42.48691	\$3,346	\$6,898	\$10,139	\$21,611	\$36,906
	21	Des Moines	Carlisle	Warren	42.47065	\$3,345	\$6,895	\$10,135	\$21,602	\$36,892
	22	Pleasant Hill	Des Moines	Polk	42.18811	\$3,322	\$6,849	\$10,059	\$21,450	\$36,637
	23	Des Moines	Saydel	Polk	42.00607	\$3,308	\$6,820	\$10,010	\$21,351	\$36,473
	24	Johnston	Johnston	Polk	41.98647	\$3,306	\$6,817	\$10,004	\$21,341	\$36,456
	25	Windsor Heights	West Des Moines	Polk	40.77679	\$3,211	\$6,620	\$9,678	\$20,687	\$35,367
	26	Altoona	Bondurant-Farrar	Polk	40.46057	\$3,186	\$6,569	\$9,592	\$20,517	\$35,083
	27	Urbandale	Johnston	Polk	40.35793	\$3,178	\$6,552	\$9,565	\$20,461	\$34,990
	28	West Des Moines	Norwalk	Warren	40.20893	\$3,166	\$6,528	\$9,524	\$20,381	\$34,856
29	Urbandale	Dallas Center-Grimes	Polk	40.01100	\$3,151	\$6,496	\$9,471	\$20,274	\$34,678	
30	Carlisle	Carlisle	Warren	39.97842	\$3,148	\$6,491	\$9,462	\$20,256	\$34,649	
31	Polk City	North Polk	Polk	39.92249	\$3,144	\$6,481	\$9,447	\$20,226	\$34,598	
32	Urbandale	Urbandale	Polk	39.81221	\$3,135	\$6,464	\$9,417	\$20,167	\$34,499	
33	Polk City	Ankeny	Polk	39.75125	\$3,130	\$6,454	\$9,401	\$20,134	\$34,444	
Medium-Low	34	Indianola	Indianola	Warren	38.82333	\$3,057	\$6,303	\$9,150	\$19,633	\$33,609
	35	West Des Moines	West Des Moines	Polk	37.52591	\$2,955	\$6,092	\$8,800	\$18,932	\$32,441
	36	Ankeny	Saydel	Polk	36.75107	\$2,894	\$5,967	\$8,591	\$18,514	\$31,744
	37	Waukee	Waukee	Dallas	35.70267	\$2,812	\$5,796	\$8,308	\$17,947	\$30,800
	38	Grimes	Waukee	Dallas	35.66844	\$2,809	\$5,791	\$8,298	\$17,929	\$30,770
	39	Clive	West Des Moines	Polk	35.36542	\$2,785	\$5,742	\$8,217	\$17,765	\$30,497
	40	Urbandale	West Des Moines	Polk	35.24491	\$2,776	\$5,722	\$8,184	\$17,700	\$30,388
41	West Des Moines	Waukee	Dallas	34.93567	\$2,751	\$5,672	\$8,101	\$17,533	\$30,110	
Low	42	Urbandale	Dallas Center-Grimes	Dallas	33.91259	\$2,671	\$5,506	\$7,824	\$16,981	\$29,189
	43	Clive	Waukee	Dallas	32.80518	\$2,583	\$5,326	\$7,525	\$16,383	\$28,193
	44	Urbandale	Waukee	Dallas	32.70951	\$2,576	\$5,310	\$7,500	\$16,331	\$28,107

Individual City Property Tax Rates and Changes in Property Tax Rates, Property Tax Revenue, and Property-Based Revenue for Fiscal Year 2015-16

Rank	City	Tax Rates		Change In Tax Rate, Rounded	Percent Change In Property Tax Revenue
		FY 2015	FY 2016		
1	Des Moines	16.92000	16.92000	NC	0.0%
2	Norwalk	15.68944	15.69376	NC	15.3%
3	Windsor Heights	15.34886	15.07588	(0.27)	-0.6%
4	Carlisle	14.14457	14.64077	0.50	4.0%
5	Bondurant	13.98626	13.93626	(0.05)	12.0%
6	Waukee	13.50000	13.50000	NC	11.7%
7	Grimes	12.91374	12.91377	NC	6.2%
8	Indianola	12.70045	12.70000	NC	1.4%
9	West Des Moines	12.05000	12.00000	(0.05)	0.5%
10	Ankeny	11.90000	11.85000	(0.05)	6.3%
11	Pleasant Hill	11.65000	11.65000	NC	9.2%
12	Johnston	11.34392	11.50054	0.16	4.7%
13	Clive	9.98952	9.98951	NC	1.5%
14	Altoona	9.94369	9.94369	NC	3.1%
15	Urbandale	9.72000	9.82000	0.10	5.2%
16	Polk City	7.90000	7.90000	NC	34.3%

*Calculated by Taxpayers Association. Includes backfill valuation; does not include new construction

Rank of Estimated City Consolidated Tax, Fiscal Year 2015-16

2014 Est. Population	Statewide Rank	City	FY 2014-15	FY 2015-16
209,220	5	Des Moines	47.07006	47.67311
4,875	10	Windsor Heights	46.07508	46.25425
9,159	29	Pleasant Hill	45.09780	44.41565
4,806	30	Bondurant	44.25954	44.36714
53,801	42	Ankeny	43.90213	43.76225
9,859	50	Norwalk	42.40513	43.20719
16,105	58	Altoona	43.47149	42.98934
9,786	55	Grimes	42.54681	42.96993
20,359	73	Johnston	41.51432	41.98647
4,098	136	Carlisle	39.33502	39.97842
4,177	137	Polk City	39.64927	39.92249
43,150	143	Urbandale	39.19408	39.81221
15,305	177	Indianola	38.58790	38.82333
63,325	237	West Des Moines	37.27886	37.52591
17,705	350	Waukee	35.57871	35.70267
17,052	376	Clive	35.06838	35.36542

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 2015-16

Rank	FY 2014-2015 Certified Enrollment	District	FY 2015	FY 2016
1	6,634	Southeast Polk	21.65866	20.65563
2	2,559	Norwalk	19.89589	20.61029
3	1,477	North Polk	19.99113	19.94347
4	10,346	Ankeny	20.18299	19.77223
5	3,430	Indianola	19.13515	19.28769
6	32,396	Des Moines	18.14592	18.42809
7	6,617	Johnston	18.36026	18.35491
8	1,697	Bondurant-Farrar	18.49014	18.32686
9	1,888	Carlisle	17.91215	17.91101
10	3,350	Urbandale	17.55495	17.75435
11	2,352	Dallas Center-Grimes	16.97825	17.11045
12	8,773	Waukee	16.57427	16.69522
13	9,146	West Des Moines	13.26572	13.24189
14	1,178	Saydel	12.87969	12.76105

Individual School District Property Tax Rates for Fiscal Year 2015-16 General Levy and Taxable Valuation

Rank	FY 2014-2015 Certified Enrollment	City	FY 2016 General Levy	Net Taxable Valuation Per Student
1	1,178	Saydel	8.80878	547,379
2	9,146	West Des Moines	11.19189	446,282
3	8,773	Waukee	11.44323	333,677
4	3,350	Urbandale	12.56479	330,551
5	6,617	Johnston	13.88824	285,397
6	2,352	Dallas Center-Grimes	11.30206	283,118
7	10,346	Ankeny	14.97491	254,016
8	3,430	Indianola	12.27389	223,389
9	1,477	North Polk	12.97506	221,947
10	6,634	Southeast Polk	14.46045	206,607
11	32,396	Des Moines	16.08309	200,113
12	2,559	Norwalk	13.94485	185,600
13	1,697	Bondurant-Farrar	12.66124	170,949
14	1,888	Carlisle	10.55388	162,605

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
2016	55.7335	90.0000

Homestead Credit Calculation Example

Assessed Value	\$ 136,000	
Rollback Percentage	0.557335	2015/2016
Taxable Value	\$ 75,072	
Homestead Credit	\$ (4,850)	
Net Taxable Value	\$ 70,222	
Tax Rate*	0.04376225	
Property Tax	\$ 3,073	

Commercial Example

Assessed Value	\$ 300,000	
Rollback Percentage	0.900000	2015/2016
Taxable Value	\$ 270,000	
Tax Rate*	0.04376225	
	\$ 11,816	
Est. Tax Credit**	\$ (1,332)	
	\$ 10,484	
Estimated Savings from Property Tax Reform	\$ 2,645	

* Assumes Ankeny City and Schools

** Source: Legislative Services Agency average commercial credit per property unit.

Rollback Projections*

(% of Assessed Value That is Taxed)

Fiscal Year	Residential
2016	55.7335
2017	55.6259
2018	56.6270
2019	55.5484
2020	56.8736
2021	55.6578
2022	56.8726
2023	55.2630
2024	56.3573

* Source: Iowa Legislative Fiscal Services, April 2015

Department of Revenue, Nov. 2015

Commercial: 90%

Multi-family Residential: 86.25%