



# CITY & SCHOOL PROPERTY TAX REPORT

FY 2019-20

October 2019

Taxpayers Association of Central Iowa  
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*An independent voice for Central Iowa taxpayers*



**TABLE 1**  
**CONSOLIDATED PROPERTY TAX RATE AND ESTIMATED TAXES**  
**BY CITY, SCHOOL DISTRICT, AND COUNTY**

City	School District	County	Consolidated* Tax Rate FY 2019 (\$1/\$1,000)	Consolidated Tax Rate FY 2020 (\$1/\$1,000)	Per \$100,000 of Assessed Value Residential*	Per \$100,000 of Assessed Value Commercial**
Adel	ADM	Dallas	38.61341	38.37799	\$2,184	\$3,454
Altoona	Bondurant-Farrar	Polk	40.81476	40.69730	\$2,316	\$3,673
Altoona	Southeast Polk	Polk	38.20639	37.27431	\$2,122	\$3,439
Ankeny	North Polk	Polk	41.53864	41.03466	\$2,336	\$3,738
Ankeny	Ankeny	Polk	40.41291	39.56789	\$2,252	\$3,637
Ankeny	Saydel	Polk	35.35212	34.93466	\$1,988	\$3,182
Bondurant	Bondurant-Farrar	Polk	44.57455	44.37810	\$2,526	\$4,012
Carlisle	Carlisle	Polk	44.19302	43.77465	\$2,492	\$3,977
Carlisle	Carlisle	Warren	39.99709	40.70807	\$2,317	\$3,600
Clive	West Des Moines	Polk	35.12087	34.99570	\$1,992	\$3,161
Clive	Waukee	Dallas	34.43229	34.22197	\$1,948	\$3,099
Des Moines	Des Moines	Polk	47.82861	47.21727	\$2,688	\$4,305
Des Moines	Johnston	Polk	47.57898	46.96233	\$2,673	\$4,282
Des Moines	Carlisle	Polk	47.08139	46.46402	\$2,645	\$4,237
Des Moines	Southeast Polk	Polk	45.72845	44.19637	\$2,516	\$4,116
Des Moines	Norwalk	Warren	44.71610	44.48309	\$2,532	\$4,024
Des Moines	Indianola	Warren	44.36793	44.04588	\$2,507	\$3,993
Des Moines	Des Moines	Warren	43.63268	44.15069	\$2,513	\$3,927
Des Moines	Carlisle	Warren	42.88546	43.39744	\$2,470	\$3,860
Des Moines	West Des Moines	Polk	42.49787	41.77270	\$2,378	\$3,825
Des Moines	Saydel	Polk	42.11787	41.50041	\$2,362	\$3,791
Grimes	Dallas Center-Grimes	Polk	44.55904	42.12677	\$2,398	\$4,010
Grimes	Johnston	Polk	42.93916	42.79751	\$2,436	\$3,865
Indianola	Indianola	Warren	38.91607	39.74512	\$2,262	\$3,502
Johnston	Johnston	Polk	41.57590	41.68670	\$2,373	\$3,742
Norwalk	Des Moines	Polk	45.08026	45.04356	\$2,564	\$4,057
Norwalk	Norwalk	Warren	42.03525	42.37688	\$2,412	\$3,783
Pleasant Hill	Des Moines	Polk	41.93286	41.77152	\$2,378	\$3,774
Pleasant Hill	Southeast Polk	Polk	39.83270	38.75062	\$2,206	\$3,585
Polk City	North Polk	Polk	40.41475	39.93293	\$2,273	\$3,637
Polk City	Ankeny	Polk	39.28902	38.46616	\$2,189	\$3,536
Urbandale	Dallas Center-Grimes	Polk	41.74611	39.93884	\$2,273	\$3,757
Urbandale	Johnston	Polk	40.12623	40.60958	\$2,311	\$3,611
Urbandale	Urbandale	Polk	39.83949	40.40108	\$2,300	\$3,586
Urbandale	Dallas Center-Grimes	Dallas	36.52533	34.80211	\$1,981	\$3,287
Urbandale	West Des Moines	Polk	35.04512	35.41995	\$2,016	\$3,154
Urbandale	Waukee	Dallas	34.41092	34.80211	\$1,981	\$3,097
Waukee	Waukee	Dallas	37.05454	36.81922	\$2,096	\$3,335
West Des Moines	Des Moines	Polk	42.24686	41.43552	\$2,358	\$3,802
West Des Moines	Norwalk	Warren	39.13435	38.70134	\$2,203	\$3,522
West Des Moines	West Des Moines	Polk	36.91612	35.99095	\$2,049	\$3,322
West Des Moines	Waukee	Dallas	36.21754	35.21382	\$2,004	\$3,260
Windsor Heights	Des Moines	Polk	47.60660	47.53182	\$2,705	\$4,285
Windsor Heights	West Des Moines	Polk	41.87400	41.66725	\$2,372	\$3,769

\*The consolidated tax rate includes taxes from all taxing bodies within a geographic area.

\*\*These figures do not include an average tax credit of \$216 per residence for homeowners and \$1665 per commercial bldg. Source:  
<https://tax.iowa.gov/sites/files/idr/documents/18rollbackchart.pdf>

**TABLE 2**  
**CONSOLIDATED TAX RATE AND PROPERTY TAXES**  
**BY CITY, SCHOOL DISTRICT AND COUNTY (RANKED HIGHEST TO LOWEST)**

Range	City	School District	County	Consolidated Tax Rate FY 2020 (\$/\$1,000)	Per \$100,000 of Assessed Value Residential	Per \$100,000 of Assessed Value Commerical
1st Quintile	Windsor Heights	Des Moines	Polk	47.53182	\$2,706	\$4,278
	Des Moines	Des Moines	Polk	47.21727	\$2,688	\$4,250
	Des Moines	Johnston	Polk	46.96233	\$2,674	\$4,227
	Des Moines	Carlisle	Polk	46.46402	\$2,646	\$4,182
	Norwalk	Des Moines	Polk	45.04356	\$2,565	\$4,054
	Des Moines	Norwalk	Warren	44.48309	\$2,533	\$4,003
	Bondurant	Bondurant-Farrar	Polk	44.37810	\$2,527	\$3,994
	Des Moines	Southeast Polk	Polk	44.19637	\$2,517	\$3,978
	Des Moines	Des Moines	Warren	44.15069	\$2,514	\$3,974
2nd Quintile	Des Moines	Indianola	Warren	44.04588	\$2,508	\$3,964
	Carlisle	Carlisle	Polk	43.77465	\$2,492	\$3,940
	Des Moines	Carlisle	Warren	43.39744	\$2,471	\$3,906
	Grimes	Johnston	Polk	42.79751	\$2,437	\$3,852
	Norwalk	Norwalk	Warren	42.37688	\$2,413	\$3,814
	Grimes	Dallas Center-Grime	Polk	42.12677	\$2,399	\$3,791
	Des Moines	West Des Moines	Polk	41.77270	\$2,378	\$3,760
	Pleasant Hill	Des Moines	Polk	41.77152	\$2,378	\$3,759
	Johnston	Johnston	Polk	41.68670	\$2,374	\$3,752
3rd Quintile	Windsor Heights	West Des Moines	Polk	41.66725	\$2,372	\$3,750
	Des Moines	Saydel	Polk	41.50041	\$2,363	\$3,735
	West Des Moines	Des Moines	Polk	41.43552	\$2,359	\$3,729
	Ankeny	North Polk	Polk	41.03466	\$2,336	\$3,693
	Carlisle	Carlisle	Warren	40.70807	\$2,318	\$3,664
	Altoona	Bondurant-Farrar	Polk	40.69730	\$2,317	\$3,663
	Urbandale	Johnston	Polk	40.60958	\$2,312	\$3,655
	Urbandale	Urbandale	Polk	40.40108	\$2,300	\$3,636
	Polk City	North Polk	Polk	39.93293	\$2,274	\$3,594
4th Quintile	Indianola	Indianola	Warren	39.74512	\$2,263	\$3,577
	Ankeny	Ankeny	Polk	39.56789	\$2,253	\$3,561
	Pleasant Hill	Southeast Polk	Polk	38.75062	\$2,206	\$3,488
	West Des Moines	Norwalk	Warren	38.70134	\$2,204	\$3,483
	Polk City	Ankeny	Polk	38.46616	\$2,190	\$3,462
	Adel	ADM	Dallas	38.37799	\$2,185	\$3,454
	Altoona	Southeast Polk	Polk	37.27431	\$2,122	\$3,355
	Waukee	Waukee	Dallas	36.81822	\$2,096	\$3,314
5th Quintile	West Des Moines	West Des Moines	Polk	35.99095	\$2,049	\$3,239
	Urbandale	West Des Moines	Polk	35.41995	\$2,017	\$3,188
	West Des Moines	Waukee	Dallas	35.21382	\$2,005	\$3,169
	Clive	West Des Moines	Polk	34.99570	\$1,993	\$3,150
	Ankeny	Saydel	Polk	34.93466	\$1,989	\$3,144
	Urbandale	Dallas Center-Grime	Dallas	34.80211	\$1,982	\$3,132
	Urbandale	Waukee	Dallas	34.80211	\$1,982	\$3,132
	Clive	Waukee	Dallas	34.22197	\$1,949	\$3,080

**TABLE 3**  
**RANK OF CITY CONSOLIDATED PROPERTY TAX RATE**  
**FY 2019-20**

2019 Population	State Rank (of 944)	City	FY 2019	FY 2020
216853	5	Des Moines	47.82861	49.46728
4,898	13	Windsor Heights	47.60660	47.53182
6,646	36	Bondurant	44.57455	44.37810
13,562	53	Grimes	44.55904	43.05820
11,517	27	Norwalk	42.03525	45.37688
22,040	81	Johnston	41.57590	41.68670
4,809	127	Polk City	40.44652	39.96190
65,284	99	Ankeny	40.41291	41.03466
4,282	45	Carlisle	39.99709	43.77465
10,064	80	Pleasant Hill	39.83270	41.77152
16,071	133	Indianola	38.91607	39.74512
18,844	105	Altoona	38.20639	40.69730
22,810	228	Waukee	37.05454	37.51451
66,641	87	West Des Moines	36.91612	41.43552
17,097	340	Clive	35.12087	35.41570
43,949	90	Urbandale	34.41092	41.28452

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

Sources: Population--US Census 2019 Estimates;

State Rank and Consolidated Tax Rate--Iowa Department of Management

**TABLE 4**  
**INDIVIDUAL CITY PROPERTY TAX RATE,**  
**CHANGE IN TAX RATE AND CHANGE IN PROPERTY TAX REVENUE**

2019 Metro Rank	City	FY 2019	FY 2020	Change In Tax Rate, Rounded	Percent Change in Property Tax Revenue	Percent Change in Population 2018 vs 2017
1	Des Moines	17.24000	16.64000	-0.60000	0.2%	1.0%
3	Windsor Heights	16.58088	16.52430	-0.05658	-0.5%	-1.0%
2	Norwalk	15.40640	15.40604	-0.00036	11.0%	7.0%
4	Carlisle	14.89110	14.89038	-0.00072	5.0%	4.0%
5	Bondurant	13.78948	13.73549	-0.05399	12.5%	13.0%
6	Waukee	13.40000	13.40000	0.00000	14.6%	15.0%
7	Grimes	12.91293	12.81293	-0.10000	12.9%	14.0%
8	Indianola	12.70289	13.27899	0.57610	8.0%	3.0%
9	West Des Moines	11.79000	10.99000	-0.80000	0.5%	4.0%
10	Ankeny	10.75000	10.35000	-0.40000	4.0%	11.0%
11	Pleasant Hill	11.65000	11.50000	-0.15000	1.2%	3.0%
12	Johnston	11.52167	11.64912	0.12745	3.7%	7.0%
13	Clive	10.14475	10.14475	0.00000	4.0%	0.2%
14	Urbandale	10.02000	10.52000	0.50000	8.6%	3.0%
15	Altoona	9.94369	9.94369	0.00000	4.0%	8.0%
16	Polk City	9.91371	9.91227	-0.00144	9.5%	8.0%

**TABLE 5**  
**TOTAL PROPERTY TAX RATE BY INDIVIDUAL SCHOOL DISTRICT**

Metro Rank	FY 2018-2019 Certified Enrollment	District	FY 2019	FY 2020
1	2,994	Norwalk	19.68416	18.93926
2	3,497	Indianola	19.33599	18.50205
3	2,933	Dallas Center-Grimes	19.29561	17.05270
4	2,142	Bondurant-Farrar	19.10895	19.00895
5	1,728	North Polk	19.07652	18.99000
6	32,789	Des Moines	18.60074	18.60686
7	1,798	Adel-DeSoto-Minburn (ADM)	18.55000	18.55478
8	7,058	Johnston	18.35111	18.35192
9	3,374	Urbandale	17.99999	17.98413
10	11,977	Ankeny	17.95079	17.52323
11	11,198	Waukee	17.85658	17.85609
12	1,982	Carlisle	17.85352	17.85361
13	6,894	Southeast Polk	16.50058	15.58596
14	8,940	West Des Moines	13.27000	13.16229
15	1,127*	Saydel	12.89000	12.89000

**TABLE 6**  
**INDIVIDUAL SCHOOL DISTRICT**  
**GENERAL LEVY AND TAXABLE VALUATION**

Metro Rank	FY 2018-2019 Certified Enrollment	District	FY 2020 General Levy	Taxable Valuation Per Student
1	1,127*	Saydel	8.53120	\$776,029
2	8,940	West Des Moines	10.14715	\$531,373
3	11,198	Waukee	9.98755	\$388,376
4	3,374	Urbandale	10.33454	\$381,911
5	7,058	Johnston	9.75786	\$323,455
6	2,933	Dallas Center-Grimes	9.62566	\$67,729
7	11,977	Ankeny	11.84276	\$325,968
8	6,894	Southeast Polk	10.11551	\$267,019
9	3,497	Indianola	10.30252	\$251,304
10	1,798	Adel-DeSoto-Minburn (ADM)	11.56065	\$318,968
11	1,728	North Polk	10.26109	\$252,449
12	32,789	Des Moines	10.22702	\$233,104
13	2,994	Norwalk	10.44456	\$197,484
14	2,142	Bondurant-Farrar	11.70248	\$234,392
15	1,982	Carlisle	10.62008	\$125,338

\*correction from last year

Sources: Iowa Department of Education, Iowa Department of Revenue

## ROLLBACK & HOMESTEAD CALCULATIONS

### ROLLBACK HISTORY (PERCENT OF ASSESSED VALUE THAT IS TAXED)

Budget Fiscal Year*	Residential Percentage	Commercial Percentage
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
2018	56.9391	90.0000
2019	55.6209	90.0000
2020	56.9180	90.0000

### ROLLBACK PROJECTIONS (PERCENT OF ASSESSED VALUE THAT IS TAXED)

Budget Fiscal Year*	Residential	Commercial
2020	56.9180	90.0000
2021	55.7304	90.0000
2022	57.0600	90.0000
2023	55.7079	90.0000
2024	57.0369	90.0000

### Homestead Credit Calculation Example

Assessed Value	\$ 150,000	
Rollback Percentage	0.569180	2019/2020
Taxable Value	\$ 85,377	
Homestead Credit	\$ (4,850)	
Net Taxable Value	\$ 80,527	
Tax Rate*	0.03956789	
Property Tax	\$ 3,186	

### Commercial Example

Assessed Value	\$ 300,000	
Rollback Percentage	0.900000	2019/2020
Taxable Value	\$ 270,000	
Tax Rate*	0.03956789	
	\$ 10,683	
Est. Tax Credit**	\$ (1,665)	
Property Tax	\$ 9,018	
<b>Total Estimated Savings from Property Tax Reform</b>	<b>\$ 2,852</b>	

\* Assumes Ankeny City and Schools

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