

**State of Iowa Property Taxes by Class of Property - Assessment Years 1977 to 2022 for Taxes Payable in FY1978-1979 through FY2023-2024**

Prepared by the Iowa Department of Management

| Fiscal Year | Ag            |             |            |               |             | Personal-Real | M&E/Computers | Multiresidential | Railroads  | Utilities   | Other      | Gross Total   | Less: Military | Special*   | Net Taxable   | Pct Change    |      |
|-------------|---------------|-------------|------------|---------------|-------------|---------------|---------------|------------------|------------|-------------|------------|---------------|----------------|------------|---------------|---------------|------|
|             | Residential   | Ag Land     | Buildings  | Commercial    | Industrial  |               |               |                  |            |             |            |               |                |            |               |               |      |
| 78-79       | 414,085,083   | 280,013,285 | 67,312,751 | 147,405,368   | 65,409,743  | 67,680,297    |               |                  |            | 94,561,586  | 371,004    | 1,136,839,117 | 13,827,558     |            | 1,123,011,559 |               |      |
| 79-80       | 431,026,123   | 293,647,945 | 76,295,012 | 177,917,108   | 79,414,010  | 67,368,157    |               |                  |            | 102,928,910 | 328,968    | 1,228,926,233 | 13,802,146     |            | 1,215,124,087 | 8.20          |      |
| 80-81       | 480,486,075   | 317,929,576 | 86,216,371 | 199,070,430   | 88,572,534  | 68,792,117    |               |                  |            | 115,019,688 | 269,711    | 1,356,536,502 | 13,978,644     |            | 1,342,557,858 | 10.49         |      |
| 81-82       | 520,297,331   | 335,190,775 | 95,710,166 | 216,419,027   | 76,777,249  | 69,883,717    | 25,141,206    |                  |            | 120,409,993 | 306,066    | 1,460,135,530 | 14,026,244     | 905,672    | 1,447,014,958 | 7.78          |      |
| 82-83       | 615,110,254   | 356,301,630 | 42,569,048 | 229,672,274   | 56,638,260  | 69,178,973    | 54,358,262    |                  |            | 124,082,726 | 258,885    | 1,548,170,312 | 13,784,629     | 1,079,544  | 1,535,465,227 | 6.11          |      |
| 83-84       | 643,976,827   | 370,241,563 | 45,316,110 | 244,304,418   | 64,532,415  | 68,898,912    | 54,204,447    |                  |            | 127,242,154 | 234,137    | 1,618,950,983 | 13,711,942     | 1,633,593  | 1,606,872,634 | 4.65          |      |
| 84-85       | 673,685,157   | 393,510,867 | 41,256,662 | 259,937,632   | 65,228,223  | 68,939,602    | 59,584,160    |                  |            | 137,075,165 | 214,166    | 1,699,431,634 | 13,695,968     | 3,700,768  | 1,689,436,434 | 5.14          |      |
| 85-86       | 703,985,266   | 403,312,992 | 43,634,626 | 274,270,743   | 69,521,242  | 68,541,212    | 58,236,274    |                  |            | 148,288,031 | 287,186    | 1,770,077,572 | 13,569,640     | 3,098,515  | 1,759,606,247 | 4.15          |      |
| 86-87       | 740,574,108   | 417,235,620 | 41,224,532 | 292,312,135   | 68,842,996  | 68,616,884    | 65,992,998    |                  |            | 147,628,234 | 292,854    | 1,842,650,361 | 13,375,464     | 13,400,014 | 1,842,674,911 | 4.72          |      |
| 87-88       | 747,178,334   | 418,418,594 | 42,667,646 | 305,208,228   | 69,370,153  |               | 63,839,851    |                  |            | 159,239,889 | 305,117    | 1,806,227,812 | 13,149,811     | 14,092,895 | 1,807,170,896 | -1.93         |      |
| 88-89       | 768,551,433   | 384,996,039 | 39,632,460 | 311,780,032   | 69,362,597  |               | 59,722,459    |                  |            | 176,279,369 | 282,681    | 1,810,607,070 | 13,207,287     | 13,158,278 | 1,810,558,061 | 0.19          |      |
| 89-90       | 793,416,741   | 396,411,056 | 41,072,309 | 325,706,890   | 72,787,377  |               | 59,510,402    |                  |            | 176,433,107 | 297,828    | 1,865,635,710 | 13,256,473     | 13,970,031 | 1,866,349,268 | 3.08          |      |
| 90-91       | 835,609,891   | 406,648,678 | 42,949,570 | 349,285,105   | 77,568,904  |               | 62,581,395    |                  |            | 189,501,703 | 240,641    | 1,964,385,887 | 13,561,366     | 16,450,481 | 1,967,275,002 | 5.41          |      |
| 91-92       | 881,455,173   | 428,237,802 | 45,752,963 | 370,530,673   | 82,530,486  |               | 66,623,785    |                  |            | 198,569,112 | 294,552    | 2,073,994,546 | 13,914,530     | 20,585,831 | 2,080,665,847 | 5.76          |      |
| 92-93       | 934,912,935   | 436,350,329 | 46,310,156 | 409,672,529   | 85,810,442  |               | 72,435,431    |                  |            | 210,787,955 | 307,447    | 2,196,587,224 | 14,224,132     | 21,481,567 | 2,203,844,659 | 5.92          |      |
| 93-94       | 958,887,222   | 439,704,088 | 47,416,195 | 428,370,435   | 87,866,160  |               | 75,481,646    |                  |            | 226,027,924 | 313,317    | 2,264,066,987 | 14,272,244     | 30,560,014 | 2,280,354,757 | 3.47          |      |
| 94-95       | 1,006,072,687 | 455,651,580 | 47,749,481 | 454,618,510   | 88,111,667  |               | 79,506,456    |                  |            | 209,227,658 | 513,355    | 2,341,451,394 | 14,103,111     | 39,361,352 | 2,366,709,635 | 3.79          |      |
| 95-96       | 1,013,903,248 | 450,142,397 | 47,755,272 | 463,235,642   | 88,512,868  |               | 83,706,665    |                  |            | 231,713,369 | 659,065    | 2,379,628,526 | 13,754,094     | 42,834,245 | 2,408,708,677 | 1.77          |      |
| 96-97       | 1,001,733,399 | 427,512,728 | 46,483,145 | 476,514,712   | 87,975,738  |               | 81,326,896    |                  |            | 222,411,652 | 292,436    | 2,344,250,706 | 13,188,337     | 58,407,424 | 2,389,469,793 | -0.80         |      |
| 97-98       | 1,027,613,388 | 432,702,425 | 48,158,932 | 505,414,074   | 94,651,875  |               | 78,910,395    |                  |            | 231,206,897 | 204,010    | 2,418,861,996 | 13,064,145     | 63,519,725 | 2,469,317,576 | 3.34          |      |
| 98-99       | 1,084,104,555 | 453,548,762 | 49,608,777 | 537,050,583   | 96,970,189  |               | 72,620,884    |                  |            | 245,450,529 | 200,559    | 2,539,554,838 | 12,809,471     | 80,371,691 | 2,607,117,058 | 5.58          |      |
| 99-00       | 1,130,209,904 | 459,101,080 | 53,722,554 | 568,264,746   | 96,574,489  |               |               | 68,909,405       | 15,128,153 | 216,180,543 | 188,053    | 2,608,278,927 | 12,414,061     | 59,874,252 | 2,655,739,118 | 1.86          |      |
| 00-01       | 1,232,989,804 | 484,323,096 | 57,639,750 | 682,042,690   | 125,894,719 |               |               | 57,733,479       | 15,679,283 | 74,747,463  | 193,763    | 2,731,244,048 | 12,356,165     |            | 2,718,887,883 | 2.38          |      |
| 01-02       | 1,324,649,741 | 504,357,783 | 61,620,065 | 736,215,333   | 134,128,510 |               |               | 36,584,048       | 16,275,951 | 78,746,720  | 209,648    | 2,892,787,798 | 12,326,524     |            | 2,880,461,275 | 5.94          |      |
| 02-03       | 1,416,707,532 | 531,979,435 | 65,382,127 | 814,977,982   | 144,787,103 |               |               | 15,363,329       | 15,851,071 | 85,549,173  | 234,779    | 3,090,832,531 | 12,566,766     |            | 3,078,265,765 | 6.87          |      |
| 03-04       | 1,467,371,339 | 539,707,303 | 68,315,594 | 868,983,940   | 151,275,035 |               |               |                  | 201,888    | 16,666,201  | 92,400,544 | 221,114       | 3,205,142,958  | 12,652,788 |               | 3,192,490,170 | 3.71 |
| 04-05       | 1,558,365,901 | 469,096,159 | 66,689,810 | 954,201,759   | 162,476,415 |               |               |                  |            | 17,862,438  | 89,438,969 | 232,654       | 3,318,395,916  | 12,799,604 |               | 3,305,596,312 | 3.54 |
| 05-06       | 1,625,646,125 | 474,909,340 | 68,653,431 | 994,954,800   | 167,428,131 |               |               |                  |            | 31,812      | 10,517     | 3,442,331,474 | 12,834,447     |            | 3,429,497,028 | 3.75          |      |
| 06-07       | 1,733,558,689 | 492,911,006 | 70,744,525 | 1,076,792,462 | 174,472,971 |               |               |                  |            | 18,859,812  | 91,630,996 | 238,324       | 3,662,555,411  | 12,666,728 |               | 3,649,888,683 | 6.43 |
| 07-08       | 1,804,494,324 | 500,120,124 | 74,375,024 | 1,137,983,650 | 178,219,976 |               |               |                  |            | 19,519,283  | 94,286,382 | 237,926       | 3,805,842,219  | 12,694,285 |               | 3,793,147,934 | 3.93 |
| 08-09       | 1,927,518,032 | 535,440,377 | 69,055,389 | 1,213,183,388 | 185,452,027 |               |               |                  |            | 21,479,137  | 88,928,552 | 241,432       | 4,045,216,409  | 12,532,419 |               | 4,032,683,990 | 6.31 |
| 09-10       | 2,052,806,376 | 559,326,038 | 76,102,255 | 1,243,894,804 | 195,946,623 |               |               |                  |            | 25,219,220  | 89,095,625 | 252,350       | 4,248,161,941  | 12,329,120 |               | 4,235,832,821 | 5.04 |
| 10-11       | 2,201,874,849 | 620,804,411 | 53,233,631 | 1,288,697,028 | 206,058,796 |               |               |                  |            | 27,065,702  | 92,792,845 | 227,299       | 4,499,419,152  | 12,278,093 |               | 4,487,141,059 | 5.93 |
| 11-12       | 2,314,966,934 | 640,707,400 | 55,351,238 | 1,296,348,280 | 215,284,448 |               |               |                  |            | 30,557,998  | 97,959,071 | 233,368       | 4,653,527,848  | 11,989,617 |               | 4,641,538,231 | 3.44 |
| 12-13       | 2,411,784,749 | 662,238,029 | 46,527,233 | 1,288,865,360 | 221,286,295 |               |               |                  |            | 32,195,496  | 98,445,702 | 228,350       | 4,765,595,710  | 11,530,323 |               | 4,754,065,387 | 2.42 |
| 13-14       | 2,509,530,518 | 673,191,789 | 49,438,708 | 1,285,027,003 | 226,971,615 |               |               |                  |            | 37,951,804  | 96,717,827 | 224,413       | 4,880,991,241  | 11,059,267 |               | 4,869,931,973 | 2.44 |
| 14-15       | 2,628,546,561 | 696,016,806 | 44,723,586 | 1,264,272,887 | 228,589,254 |               |               |                  |            | 42,230,133  | 94,330,394 | 271,080       | 4,991,132,124  | 10,785,697 |               | 4,980,346,427 | 2.27 |
| 15-16       | 2,758,985,520 | 718,451,806 | 48,264,665 | 1,221,261,995 | 230,475,668 |               |               |                  |            | 42,795,376  | 85,927,019 | 260,633       | 5,100,710,499  | 10,455,025 |               | 5,090,255,474 | 2.21 |
| 16-17       | 2,873,303,355 | 749,438,361 | 38,852,046 | 1,125,495,427 | 244,427,408 |               |               |                  |            | 44,415,474  | 80,629,999 | 225,373       | 5,311,729,272  | 9,991,913  |               | 5,301,737,359 | 4.15 |
| 17-18       | 3,003,655,264 | 766,645,378 | 41,477,001 | 1,160,127,813 | 253,397,324 |               |               |                  |            | 155,029,807 | 47,930,731 | 259,867       | 5,506,572,426  | 9,648,175  |               | 5,496,924,251 | 3.68 |
| 18-19       | 3,128,347,482 | 796,838,729 | 36,088,186 | 1,252,266,017 | 267,022,565 |               |               |                  |            | 161,247,948 | 53,373,013 | 77,446,648    | 5,775,858,821  | 9,252,409  |               | 5,766,606,412 | 4.91 |
| 19-20       | 3,263,237,231 | 818,394,776 | 39,008,212 | 1,285,761,219 | 286,917,604 |               |               |                  |            | 164,151,877 | 57,565,700 | 99,127,784    | 6,011,413,042  | 8,890,604  |               | 6,002,522,438 | 4.09 |
| 20-21       | 3,409,078,309 | 844,928,212 | 42,793,131 | 1,367,344,624 | 306,523,882 |               |               |                  |            | 170,343,863 | 64,052,439 | 101,215,949   | 6,306,669,042  | 8,567,574  |               | 6,298,101,468 | 4.92 |
| 21-22       | 3,522,873,654 | 864,914,622 | 45,296,081 | 1,392,416,619 | 319,407,794 |               |               |                  |            | 166,661,642 | 66,298,931 | 99,434,615    | 6,477,633,086  | 8,129,923  |               | 6,469,503,163 | 2.72 |
| 22-23       | 3,634,432,027 | 875,023,637 | 50,932,718 | 1,439,970,695 | 335,341,788 |               |               |                  |            | 181,093,103 | 68,444,532 | 95,237,440    | 6,680,838,963  | 7,665,427  |               | 6,673,173,536 | 3.15 |
| 23-24       | 3,990,343,583 | 908,246,980 | 56,222,644 | 1,398,666,598 | 349,797,302 |               |               |                  |            | 73,534,040  | 89,409,123 | 377,251       | 6,866,597,521  | 7,353,821  |               | 6,859,243,700 | 2.79 |

City TIF property taxes first included in FY86/87. County, community college and rural improvement zone TIF property taxes first included in FY00-01. Fire, water, and street lighting districts first included in FY1981-82. Townships first included in FY1983-84. State first included in FY1985-86. Effective for FY00-01 gas & electric utility companies began paying an excise tax in place of property tax. Effective for FY14-15 rate regulated water utility companies began paying an excise tax in lieu of property tax.

\*Note: Beginning with FY86/87 most of the 'Special' property tax was TIF property tax unallocated by class. As a point of information FY00-01 TIF taxes were allocated as follows: 23% Residential, 57% Commercial, 17% Industrial and 3% M&E/Computers.

"Multiresidential" was a class of property assessment years 2015-2022. Prior to 2015 it was categorized as Commercial. After 2022 it is categorized as Residential.