



City and School Property Tax Report

Fiscal Year 2017-18

October 2017

Taxpayers Association of Central Iowa
1312 Locust St., Suite 301 - Des Moines, IA 50309
www.taxpayersci.org

Asserting taxpayers interests.....shaping the future of government



**FISCAL YEAR 2017-18 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 2018 (\$/\$1,000)	Per \$100,000 of Assessed Value Residential	Less Homestead Credit (Once)	Per \$100,000 of Assessed Value Commercial*
Adel	ADM	Dallas	37.70123	\$2,147	\$183	\$3,393
Altoona	Bondurant-Farrar	Polk	40.81473	\$2,324	\$198	\$3,673
Altoona	Southeast Polk	Polk	41.18950	\$2,345	\$200	\$3,707
Ankeny	Ankeny	Polk	41.87906	\$2,385	\$203	\$3,769
Ankeny	North Polk	Polk	42.52868	\$2,422	\$206	\$3,828
Ankeny	Saydel	Polk	36.25209	\$2,064	\$176	\$3,263
Bondurant	Bondurant	Polk	44.61944	\$2,541	\$216	\$4,016
Carlisle	Carlisle	Polk	44.43238	\$2,530	\$215	\$3,999
Carlisle	Carlisle	Warren	40.24504	\$2,292	\$195	\$3,622
Clive	Waukee	Dallas	34.10114	\$1,942	\$165	\$3,069
Clive	West Des Moines	Polk	35.11979	\$2,000	\$170	\$3,161
Des Moines	Des Moines	Polk	47.50058	\$2,705	\$230	\$4,275
Des Moines	Johnston	Polk	47.26070	\$2,691	\$229	\$4,253
Des Moines	Saydel	Polk	41.82709	\$2,382	\$203	\$3,764
Des Moines	Southeast Polk	Polk	48.42081	\$2,757	\$235	\$4,358
Des Moines	West Des Moines	Polk	42.20580	\$2,403	\$205	\$3,799
Des Moines	Carlisle	Polk	46.79215	\$2,664	\$227	\$4,211
Des Moines	Carlisle	Warren	42.60481	\$2,426	\$207	\$3,834
Des Moines	Des Moines	Warren	43.31324	\$2,466	\$210	\$3,898
Des Moines	Indianola	Warren	44.12564	\$2,512	\$214	\$3,971
Des Moines	Norwalk	Warren	44.90706	\$2,557	\$218	\$4,042
Grimes	Dallas Center-Grimes	Polk	44.58188	\$2,538	\$216	\$4,012
Grimes	Johnston	Polk	42.90905	\$2,443	\$208	\$3,862
Grimes	Waukee	Dallas	36.83550	\$2,097	\$179	\$3,315
Indianola	Indianola	Warren	38.97514	\$2,219	\$189	\$3,508
Johnston	Johnston	Polk	41.41368	\$2,358	\$201	\$3,727
Norwalk	Des Moines	Polk	45.05998	\$2,566	\$219	\$4,055
Norwalk	Norwalk	Warren	42.53396	\$2,422	\$206	\$3,828
Pleasant Hill	Des Moines	Polk	41.89558	\$2,385	\$203	\$3,771
Pleasant Hill	Southeast Polk	Polk	42.81581	\$2,438	\$208	\$3,853
Polk City	Ankeny	Polk	38.06806	\$2,168	\$185	\$3,426
Polk City	North Polk	Polk	38.71768	\$2,205	\$188	\$3,485
Urbandale	Dallas Center-Grimes	Polk	41.77153	\$2,378	\$203	\$3,759
Urbandale	Dallas Center-Grimes	Dallas	36.23470	\$2,063	\$176	\$3,261
Urbandale	Johnston	Polk	40.09870	\$2,283	\$194	\$3,609
Urbandale	Urbandale	Polk	39.59420	\$2,254	\$192	\$3,563
Urbandale	Waukee	Dallas	34.09371	\$1,941	\$165	\$3,068
Urbandale	West Des Moines	Polk	35.04380	\$1,995	\$170	\$3,154
Waukee	Waukee	Dallas	36.82315	\$2,097	\$179	\$3,314
West Des Moines	Des Moines	Polk	42.41958	\$2,415	\$206	\$3,818
West Des Moines	Norwalk	Warren	39.82606	\$2,268	\$193	\$3,584
West Des Moines	Waukee	Dallas	36.10615	\$2,056	\$175	\$3,250
West Des Moines	West Des Moines	Polk	37.12480	\$2,114	\$180	\$3,341
Windsor Heights	Des Moines	Polk	47.93777	\$2,730	\$232	\$4,314
Windsor Heights	West Des Moines	Polk	42.25702	\$2,406	\$205	\$3,803

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

FISCAL YEAR 2017-18 CONSOLIDATED TAX RATE AND PROPERTY TAXES
By City, School District and County (Ranked Highest to Lowest)

School District	County	Consolidated Tax Rate FY 2017 (\$/\$1,000)	Per \$100,000 of Assessed Value Residential	Less Homestead Credit (Once)	Per \$100,000 of Assessed Value Commercial
Southeast Polk	Polk	48.42	\$2,757	\$235	\$4,358
Des Moines	Polk	47.94	\$2,730	\$232	\$4,314
Des Moines	Polk	47.50	\$2,705	\$230	\$4,275
Johnston	Polk	47.26	\$2,691	\$229	\$4,253
Carlisle	Polk	46.79	\$2,664	\$227	\$4,211
Des Moines	Polk	45.06	\$2,566	\$219	\$4,055
Norwalk	Warren	44.91	\$2,557	\$218	\$4,042
Bondurant	Polk	44.62	\$2,541	\$216	\$4,016
Dallas Center-Grimes	Polk	44.58	\$2,538	\$216	\$4,012
Carlisle	Polk	44.43	\$2,530	\$215	\$3,999
Indianola	Warren	44.13	\$2,512	\$214	\$3,971
Des Moines	Warren	43.31	\$2,466	\$210	\$3,898
Johnston	Polk	42.91	\$2,443	\$208	\$3,862
Southeast Polk	Polk	42.82	\$2,438	\$208	\$3,853
Carlisle	Warren	42.60	\$2,426	\$207	\$3,834
Norwalk	Warren	42.53	\$2,422	\$206	\$3,828
North Polk	Polk	42.53	\$2,422	\$206	\$3,828
Des Moines	Polk	42.42	\$2,415	\$206	\$3,818
West Des Moines	Polk	42.26	\$2,406	\$205	\$3,803
West Des Moines	Polk	42.21	\$2,403	\$205	\$3,799
Des Moines	Polk	41.90	\$2,385	\$203	\$3,771
Ankeny	Polk	41.88	\$2,385	\$203	\$3,769
Saydel	Polk	41.83	\$2,382	\$203	\$3,764
Dallas Center-Grimes	Polk	41.77	\$2,378	\$203	\$3,759
Johnston	Polk	41.41	\$2,358	\$201	\$3,727
Southeast Polk	Polk	41.19	\$2,345	\$200	\$3,707
Bondurant-Farrar	Polk	40.81	\$2,324	\$198	\$3,673
Carlisle	Warren	40.25	\$2,292	\$195	\$3,622
Johnston	Polk	40.10	\$2,283	\$194	\$3,609
Norwalk	Warren	39.83	\$2,268	\$193	\$3,584
Urbandale	Polk	39.59	\$2,254	\$192	\$3,563
Indianola	Warren	38.98	\$2,219	\$189	\$3,508
North Polk	Polk	38.72	\$2,205	\$188	\$3,485
Ankeny	Polk	38.07	\$2,168	\$185	\$3,426
ADM	Dallas	37.70	\$2,147	\$183	\$3,393
West Des Moines	Polk	37.12	\$2,114	\$180	\$3,341
Waukee	Dallas	36.84	\$2,097	\$179	\$3,315
Waukee	Dallas	36.82	\$2,097	\$179	\$3,314
Saydel	Polk	36.25	\$2,064	\$176	\$3,263
Dallas Center-Grimes	Dallas	36.23	\$2,063	\$176	\$3,261
Waukee	Dallas	36.11	\$2,056	\$175	\$3,250
West Des Moines	Polk	35.12	\$2,000	\$170	\$3,161
West Des Moines	Polk	35.04	\$1,995	\$170	\$3,154
Waukee	Dallas	34.10	\$1,942	\$165	\$3,069
Waukee	Dallas	34.09	\$1,941	\$165	\$3,068

Individual City Property Tax Rates for Fiscal Years 2017 and 2018, Change in Tax Rate and Change in Property Based Revenue

2017 Metro Rank	City	FY 2017	FY 2018	Change In Tax Rate, Rounded	Percent Change in Property Tax Revenue	Percent Change in Population 2016 vs 2015
1	Des Moines	16.92000	17.04000	0.12	2.7%	2.4%
2	Norwalk	15.69499	15.42340	-0.27	1.6%	4.3%
3	Windsor Heights	15.66110	16.96522	1.30	12.5%	7.3%
4	Carlisle	14.65191	14.89323	0.24	6.0%	1.9%
5	Bondurant	13.88621	13.83440	-0.05	11.2%	13.8%
6	Waukee	13.50000	13.50000	0.00	19.5%	8.1%
7	Grimes	12.91473	12.91035	0.00	7.7%	10.4%
8	Indianola	12.70023	12.70001	0.00	2.1%	2.0%
9	West Des Moines	12.00000	12.00000	0.00	3.7%	0.7%
10	Ankeny	11.75000	11.65000	-0.10	6.4%	3.2%
11	Pleasant Hill	11.65000	11.65000	0.00	5.1%	4.5%
12	Johnston	11.40000	11.38698	-0.01	5.4%	1.2%
13	Clive	10.14499	10.14499	0.00	5.8%	0.7%
14	Urbandale	9.92000	10.02000	0.10	5.5%	-2.43
15	Altoona	9.94369	9.94369	0.00	5.7%	5.3%
16	Polk City	7.90000	7.90000	0.00	6.3%	2.4%

Rank of City Consolidated Property Tax Rate, Fiscal Year 2017-18

2016 Population	State Rank (of 944)	City	FY 2017	FY 2018
215,472	9	Des Moines	47.37280	47.50058
5,796	29	Bondurant	44.72110	44.61944
11,909	31	Grimes	43.75211	44.58188
5,271	8	Windsor Heights	46.54800	43.93777
9,750	47	Pleasant Hill	43.69948	42.81581
10,590	52	Norwalk	43.19485	42.53396
58,627	66	Ankeny	42.87446	41.87906
21,114	79	Johnston	41.50611	41.41368
17,938	88	Altoona	42.07317	41.18950
4,249	125	Carlisle	40.12292	40.24504
43,018	419	Urbandale	39.53334	39.59420
15,785	166	Indianola	38.96067	38.97514
4,428	175	Polk City	38.94572	38.75467
64,560	244	West Des Moines	37.17466	37.12480
19,284	264	Waukee	36.81121	36.82315
17,546	362	Clive	35.16965	35.11979

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 2017 and 2018

Metro Rank	FY 2016-2017 Certified Enrollment	District	FY 2017	FY 2018
1	2,715	Norwalk	20.48322	20.15731
2	6,797	Southeast Polk	20.31754	19.48372
3	3,429	Indianola	19.31130	19.37589
4	2,690	Dallas Center-Grimes	19.11244	19.25111
5	1,565	North Polk	19.30777	19.16659
6	1,916	Bondurant-Farrar	19.10895	19.10895
7	32,979	Des Moines	18.50586	18.56349
8	11,193	Ankeny	19.36252	18.51697
9	6,894	Johnston	18.35317	18.32361
10	4,293	Adel-DeSoto-Minburn (ADM)	17.92677	17.92920
11	10,027	Waukee	17.64874	17.85545
12	1,902	Carlisle	17.91087	17.85506
13	3,398	Urbandale	17.74689	17.75055
14	8,969	West Des Moines	13.26872	13.26871
15	1,123	Saydel	12.76417	12.89000

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

Metro Rank	FY 2016-2017 Certified Enrollment	District	FY 2018 General Levy	Taxable Valuation Per Student
1	2,715	Norwalk	20.15731	\$216,929
2	6,797	Southeast Polk	19.48372	\$270,080
3	3,429	Indianola	19.37589	\$250,387
4	2,690	Dallas Center-Grimes	19.25111	\$327,013
5	1,565	North Polk	19.16659	\$243,583
6	1,916	Bondurant-Farrar	19.10895	\$191,393
7	32,979	Des Moines	18.56349	\$225,952
8	11,193	Ankeny	18.51697	\$297,930
9	6,894	Johnston	18.32361	\$334,039
10	4,293	Adel-DeSoto-Minburn (ADM)	17.92920	\$100,257
11	10,027	Waukee	17.85545	\$405,233
12	1,902	Carlisle	17.85506	\$171,445
13	3,398	Urbandale	17.75055	\$354,947
14	8,969	West Des Moines	13.26871	\$509,433
15	1,123	Saydel	12.89000	\$674,715

Rollback History

(Percent of Assessed Value That is Taxed)

Fiscal Year	Residential Percentage	Commercial Percentage
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
2018	56.9391	90.0000

Homestead Credit Calculation Example

Assessed Value	\$ 150,000	
Rollback Percentage	0.569391	2017/2018
Taxable Value	\$ 85,409	
Homestead Credit	\$ (4,850)	
Net Taxable Value	\$ 80,559	
Tax Rate*	0.04187906	
Property Tax	\$ 3,374	

Commercial Example

Assessed Value	\$ 300,000	
Rollback Percentage	0.900000	2017/2018
Taxable Value	\$ 270,000	
Tax Rate*	0.04187906	
	\$ 11,307	
Est. Tax Credit**	\$ (1,665)	
Property Tax	\$ 9,642	
Estimated Savings from Property Tax Reform	\$ 2,921	

* Assumes Ankeny City and Schools

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

Rollback Projections*

(Percent of Assessed Value That is Taxed)

Fiscal Year	Residential	Commercial
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