

| IOWA ASSESSMENT LIMITATIONS | | | | | | | | | | | | |
|--|--------------|------|-------------|------|-------------------|-------------|------|-------------|------|-------------|-------------|----------|
| Assessment Limitation Factor and Allowable Growth (%) for Each Class of Property | | | | | | | | | | | | |
| Assessment Year | Agricultural | | Residential | | Multi-Residential | Commercial | | Industrial | | Utilities | Railroads * | |
| 1978 | 96.2480% | (6%) | 78.2516% | (6%) | | Not Limited | | Not Limited | | Not Limited | Not Limited | |
| 1979 | 94.6706% | (6%) | 64.3801% | (6%) | | 88.9872% | (6%) | 100% | (6%) | 100% | (10%) | 88.9872% |
| 1980 | 99.0951% | (4%) | 66.7355% | (4%) | | 93.1854% | (4%) | 100% | (4%) | 100% | (8%) | 93.1854% |
| 1981 | 95.7039% | (4%) | 64.7793% | (4%) | | 87.8423% | (4%) | 96.9619% | (4%) | 100% | (8%) | 87.8423% |
| 1982 | 99.5711% | (4%) | 67.2223% | (4%) | | 91.6331% | (4%) | 100% | (4%) | 100% | (8%) | 91.6331% |
| 1983 | 86.5024% | (4%) | 69.8754% | (4%) | | 91.7230% | (4%) | 97.4567% | (4%) | 98.3345% | (8%) | 91.7230% |
| 1984 | 90.0058% | (4%) | 72.4832% | (4%) | | 95.4242% | (4%) | 100% | (4%) | 97.8637% | (8%) | 95.4242% |
| 1985 | 93.5922% | (4%) | 75.6481% | (4%) | | 98.7948% | (4%) | 100% | (4%) | 100% | (8%) | 98.7948% |
| 1986 | 100% | (4%) | 77.3604% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1987 | 100% | (4%) | 80.5966% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1988 | 100% | (4%) | 80.6384% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1989 | 100% | (4%) | 79.8471% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1990 | 100% | (4%) | 79.4636% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1991 | 100% | (4%) | 73.0608% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1992 | 100% | (4%) | 72.6985% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1993 | 100% | (4%) | 68.0404% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1994 | 100% | (4%) | 67.5074% | (4%) | | 100% | (4%) | 100% | (4%) | 97.2090% | (8%) | 97.2090% |
| 1995 | 100% | (4%) | 59.3180% | (4%) | | 97.2824% | (4%) | 100% | (4%) | 100% | (8%) | 97.2824% |
| 1996 | 100% | (4%) | 58.8284% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1997 | 96.4206% | (4%) | 54.9090% | (4%) | | 97.3606% | (4%) | 100% | (4%) | 100% | (8%) | 97.3606% |
| 1998 | 100% | (4%) | 56.4789% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 1999 | 96.3381% | (4%) | 54.8525% | (4%) | | 98.7732% | (4%) | 100% | (4%) | 100% | (8%) | 98.7732% |
| 2000 | 100% | (4%) | 56.2651% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2001 | 100% | (4%) | 51.6676% | (4%) | | 97.7701% | (4%) | 100% | (4%) | 100% | (8%) | 97.7701% |
| 2002 | 100% | (4%) | 51.3874% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2003 | 100% | (4%) | 48.4558% | (4%) | | 99.2570% | (4%) | 100% | (4%) | 100% | (8%) | 99.2570% |
| 2004 | 100% | (4%) | 47.9642% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2005 | 100% | (4%) | 45.9960% | (4%) | | 99.1509% | (4%) | 100% | (4%) | 100% | (8%) | 99.1509% |
| 2006 | 100% | (4%) | 45.5596% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2007 | 90.1023% | (4%) | 44.0803% | (4%) | | 99.7312% | (4%) | 100% | (4%) | 100% | (8%) | 99.7312% |
| 2008 | 93.8568% | (4%) | 45.5893% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2009 | 66.2715% | (4%) | 46.9094% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2010 | 69.0152% | (4%) | 48.5299% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2011 | 57.5411% | (4%) | 50.7518% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2012 | 59.9334% | (4%) | 52.8166% | (4%) | | 100% | (4%) | 100% | (4%) | 100% | (8%) | 100% |
| 2013 | 43.3997% | (3%) | 54.4002% | (3%) | | 95% | | 95% | | 100% | (8%) | 95% |
| 2014 | 44.7021% | (3%) | 55.7335% | (3%) | | 90% | | 90% | | 100% | (8%) | 90% |
| 2015 | 46.1068% | (3%) | 55.6259% | (3%) | 86.2500% | 90% | | 90% | | 100% | (8%) | 90% |
| 2016 | 47.4996% | (3%) | 56.9391% | (3%) | 82.5000% | 90% | | 90% | | 100% | (8%) | 90% |
| 2017 | 54.4480% | (3%) | 55.6209% | (3%) | 78.7500% | 90% | | 90% | | 100% | (8%) | 90% |
| 2018 | 56.1324% | (3%) | 56.9180% | (3%) | 75.0000% | 90% | | 90% | | 100% | (8%) | 90% |

* By statute, the percentage for railroads must equal the lowest of the percentages for commercial, industrial, and utility properties.