

BEFORE THE IOWA DEPARTMENT OF REVENUE  
HOOVER STATE OFFICE BUILDING  
DES MOINES, IOWA

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IN THE MATTER OF

The Percentages of 2014 Actual  
Value of Agricultural, Residential,  
Commercial, Industrial, Railroad  
and Utility Properties Subject to  
Taxation

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ORDER  
CERTIFYING PERCENTAGES  
FOR ASSESSMENT  
LIMITATIONS

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To all County Auditors of the State of Iowa:

Pursuant to Iowa Code Section 441.21, the Director of Revenue is to certify annually to each county auditor the percentages of the actual value at which agricultural, residential, commercial, industrial, railroad and utility properties are to be assessed for property taxes. The Director has computed the percentages in accordance with the formula prescribed by law for 2014.

IT IS HEREBY ORDERED by the Director of Revenue of the State of Iowa that each county auditor shall apply the following percentages to the 2014 actual value of the following properties:

- 1) 44.7021% to the value of agricultural realty outside and within incorporated cities and towns in the county, excluding dwellings located on agricultural realty.
- 2) 55.7335% to the value of residential realty outside and within incorporated cities and towns in the county, including dwellings located on agricultural realty.
- 3) 90.0000% to the value of commercial realty outside and within incorporated cities and towns in the county.
- 4) 90.0000% to the value of industrial realty outside and within incorporated cities and towns in the county.
- 5) 90.0000% to the value of railroad property outside and within incorporated cities and towns in the county.

6) No adjustment to the value of utility property.

IT IS FURTHER ORDERED that the values determined by application of the percentages ordered herein shall be the taxable value of such properties for the fiscal year tax period commencing July 1, 2014 and ending June 30, 2015, upon which property taxes will be levied in 2015 and payable in the fiscal year commencing July 1, 2015 and ending June 30, 2016.

Issued at Des Moines, Iowa the 31st day of October, 2014.

IOWA DEPARTMENT OF REVENUE

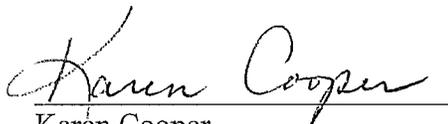
BY

  
Courtney M. Kay-Decker, Director

**CERTIFICATE OF SERVICE**

I certify that on this 31st day of October, 2014, I caused a true and correct copy of the Order Certifying Percentages for Assessment Limitations to be forwarded by U.S. Mail to the following person(s):

All County Auditors of the State of Iowa

  
Karen Cooper  
Iowa Department of Revenue