



OFFICE OF POLK  
COUNTY ASSESSOR

# 2017 ANNUAL REPORT

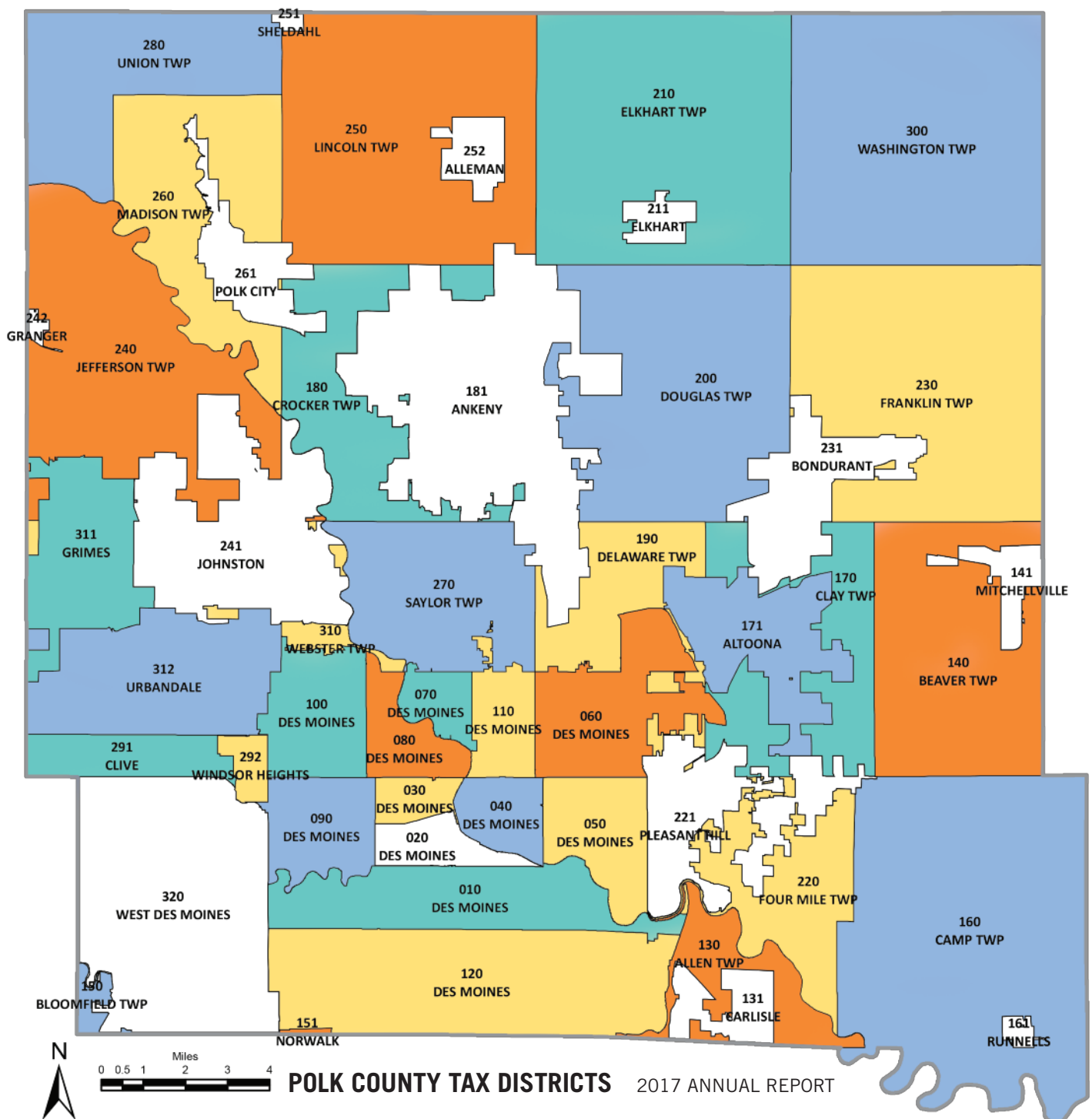
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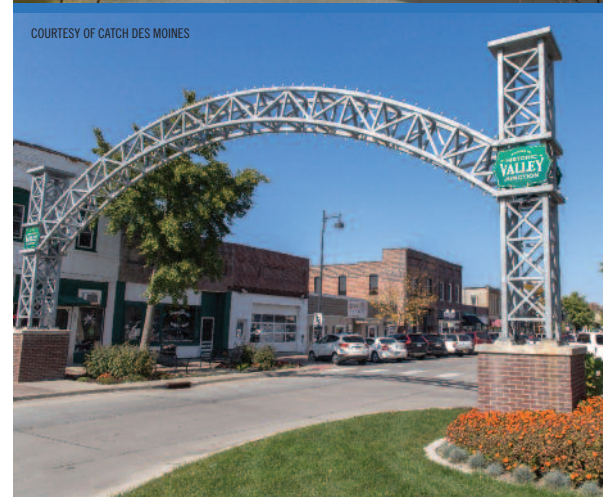
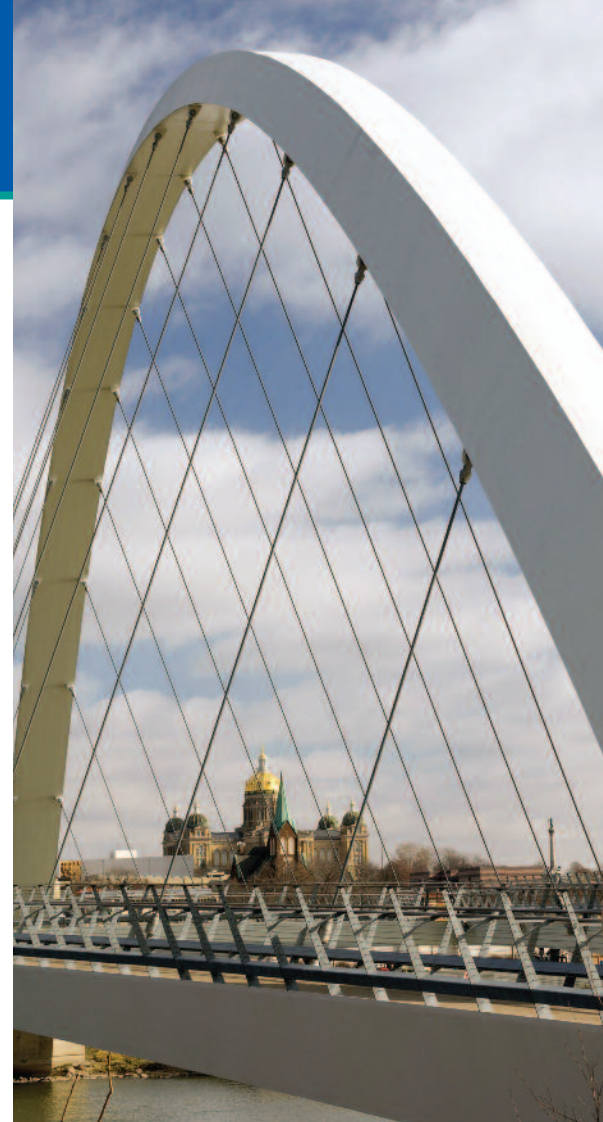
# POLK COUNTY TAXABLE PARCEL COUNT AND ACRE TOTALS

JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES
Alleman	219	1,416	Clive	3,816	2,092	Grimes	5,341	5,392	Saylor Twp	3,106	6,390
Allen Twp	255	2,946	Crocker Twp	1,796	5,751	Jefferson Twp	1,046	8,796	Sheldahl	92	149
Altoona	6,244	4,944	Delaware	1,881	5,041	Johnston	7,645	6,648	Union Twp	333	9,029
Ankeny	22,998	12,993	Des Moines	75,022	30,886	Lincoln Twp	555	20,241	Urbandale	12,344	6,689
Beaver Twp	645	12,974	Douglas Twp	766	17,854	Madison Twp	155	4,057	Washington Twp	572	19,239
Bloomfield Twp	6	26	Elkhart	309	944	Mitchellville	728	1,228	Webster Twp	368	538
Bondurant	2,356	4,750	Elkhart Twp	778	20,961	Norwalk	1	6	West Des Moines	15,288	10,541
Camp Twp	1,298	19,594	Fourmile Twp	1,108	5,750	Pleasant Hill	3,499	5,225	Windsor Heights	2,104	666
Carlisle	98	1,963	Franklin Twp	963	14,757	Polk City	1,995	1,976	<b>TOTAL</b>	<b>176,721</b>	<b>280,592</b>
Clay Twp	562	6,886	Granger	109	82	Runnels	221	222			



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# MESSAGE FROM THE ASSESSOR

Polk County Conference Board:

Following is the 2017 Annual Report for the Polk County Assessor. I hope you find this information useful and interesting, and that you will contact me if you have any questions. As always, we want to be your resource for property assessment and related issues.

By statute, every odd-numbered year is a reassessment year in Iowa. In reassessment years, assessors have the statutory responsibility to reassess all property in their jurisdiction and to notify property owners of the change in their property's value. Assessors seek value, not revenue. We do not calculate taxes, determine the tax rates, nor collect taxes.

The Polk County Assessor's Office uses sales ratios to determine if properties are selling for more or less than their market value. Individual sales ratios are calculated by dividing each property's assessment by

its sales price. In order to meet requirements set by statute, median sales ratios are used to measure the overall level of assessment and must fall between 95 and 105 percent. By analyzing the properties in different classifications and their sales prices, we can determine which changes, if any, might be needed to bring the ratios in alignment with legal requirements.

If a jurisdiction falls outside of the range and fails to adjust its values to comply, the Iowa Director of Revenue will issue an equalization order instructing the auditor to adjust the values to the 100% level (something we like to avoid). Our studies indicated our overall level of assessment for each classification of property, except agricultural, was around 90%.

In order to avoid an equalization order from the Director of Revenue, our office took corrective action by increasing assessments for 2017, bringing our assessment levels into compliance.



In reassessment years, assessors have the statutory responsibility to reassess all property in their jurisdiction and to notify property owners of the change in their property's value. Assessors seek value, not revenue. We do not calculate taxes, determine the tax rates, nor collect taxes.



Our office revalued approximately 177,000 parcels, which resulted in the largest increase in property values since 2005. The 2017 assessment roll totaled just over \$40 billion, the largest ever, and represents a 12.4% increase over 2016. The revaluation increased residential property 8.2%, commercial and industrial property 8.5%, and multiresidential property 10.7%. Agricultural property decreased 2.35% due to the five-year productivity formula. New construction added more than \$1.65 billion to the assessment roll.

To no one's surprise, the number of protests spiked upward with the increases in valuations. There were 8,797 protests filed, which is the largest since 2005 also. Of those filed, approximately 51% were upheld and 49% were denied.

The independent analysis conducted by the Department of Revenue deemed that no equalization order was necessary for any property class in Polk County. This means we are keeping assessments in line with market value, which is our goal.

In closing, I do want to recognize the talented women and men who work in the Polk County Assessor's Office. Their job is not easy, but our employees are professional, diligent, accessible, and take great pride in their work. And they make it a wonderful place to work.

It's a privilege and honor to serve Polk County as your Assessor. Please don't hesitate to contact me if you have any questions or concerns, or would like additional information.

Sincerely,



Randy Ripperger  
Polk County Assessor



Our office revalued approximately 177,000 parcels, which resulted in the largest increase in property values since 2005. The 2017 assessment roll totaled just over \$40 billion, the largest ever, and represents a 12.4% increase over 2016.



## OUR MISSION

- Appraise all property for tax purposes fairly and equitably by Iowa law.
- Provide the public with information and service in a complete and courteous manner.
- Encourage and assist employees in professional growth to help meet organizational objectives and increase individual creativity and confidence in pursuit of personal goals.
- Operate the office in such a manner that methods and procedures are open to scrutiny and understood by the public.
- Use resources efficiently and effectively.
- Be a leader in the field of assessment administration in developing, analyzing, and sharing data with public and private interests.

## OUR VALUES

- Providing the best possible service to our constituents
- Organizational transparency
- Integrity
- Honesty
- Accountability
- Commitment to excellence
- Maintaining the public trust
- Fairness



# POLK COUNTY CONFERENCE BOARD 2017

## MAYORS

Carmella Jones, Alleman  
 J.M. Skip Conkling, Altoona  
 Gary Lorenz, Ankeny  
 Curt Sullivan, Bondurant  
 Ruth Randleman, Carlisle  
 Scott Cirksema, Clive  
 Frank Cownie, Des Moines  
 Brandon Snyder, Elkhart  
 Cathy Fuson, Granger  
 Thomas Armstrong, Grimes  
 Paula Dierenfeld, Johnston  
 Jon Woods, Mitchellville  
 Tom Phillips, Norwalk  
 Sara Kurovski, Pleasant Hill  
 Jason Morse, Polk City  
 Gerald Lane, Runnells  
 Don Towers, Sheldahl  
 Bob Andeweg, Urbandale  
 Steven Gaer, West Des Moines  
 Diana Willits, Windsor Heights

## BOARD OF SUPERVISORS

Robert Brownell  
 Angela Connolly  
 Tom Hockensmith  
 John Mauro  
 Steven Van Oort

## BOARD OF EDUCATION

Todd Shafer, Ankeny  
 Chris Freese, Bondurant-Farrar  
 Jenny Foster, Carlisle  
 Scott Brown, Dallas Center-Grimes  
 Connie Boesen, Des Moines  
 Mark Toebben, Johnston  
 Brett Bruggeman, North Polk  
 Brian Bowman, Saydel  
 Lori Slings, S.E. Polk  
 Graham Giles, Urbandale  
 Elizabeth Brennan, West Des Moines  
 Derek Petry, Woodward-Granger

## BOARD OF REVIEW

- 10 Member Board
- Conference Board Appointment (six years)

## COUNTY ASSESSOR

- Conference Board Appointment

## EXAMINING BOARD

- Three Member Board
- Each Conference Board Unit Appoints One

# STAFF OF POLK COUNTY ASSESSOR'S OFFICE

## MEMBERS OF BOARD OF REVIEW AND BOARD OF EXAMINERS

Des Moines, Iowa — 2017

### ADMINISTRATION

Randy Ripperger, CAE, ICA  
County Assessor

Rodney Hervey, ICA  
Chief Deputy

Tammy Berenguel, Administration Support Director  
Rhonda Duncan, Supervisor Real Estate Department  
Paul Humble, ICA, RES, AAS, Residential Deputy Assessor  
Ruth Larsen, Database Administrator  
Mark Patterson, CAE, CCIM, ICA, Commercial Deputy Assessor  
Amy Rasmussen, ICA, RES, AAS, Director of Litigation  
Michelle Richards, ICA, Residential Deputy Assessor  
Bryon Tack, MAI, CAE, ICA, Director/Commercial Deputy Assessor  
James Willett, ICA, RES, Director/Residential Deputy Assessor

### APPRAISERS

John Catron, Residential Appraiser II  
Michael Caulfield, ICA, Commercial Appraiser III  
Rich Colgrove, Residential Appraiser III  
Cary Halfpop, ICA, Commercial Appraiser III  
Patrick Harmeyer, ICA, Commercial Appraiser II  
Michelle Henderson, Residential Appraiser II  
Paul O'Connell, Residential Appraiser I  
Bob Powers, ICA, Commercial Appraiser II

Regina Russell, Residential Appraiser II  
Victor Scaglione, Residential Appraiser I  
Cathy Stevens, ICA, RES, Residential Appraiser III  
Keith Taylor, MPA, RES, ICA, Residential Appraiser III  
Brett Tierney, Residential Appraiser I  
Joe Tursi, Appraiser I  
Austin Viggers, Appraiser Trainee  
Patrick Zaines, ICA, Agricultural Appraiser

### OFFICE PERSONNEL

Caroyle Andrews, Commercial Support Specialist  
Susie Bauer, Permits Coordinator  
Erica Cleaver, Photographer  
Vincent DeAngelis, Tax Information Specialist  
Lois Hand-Miller, Parcel Management Coordinator

Kim Heffernan, Support Specialist  
Kelsi Jurik, GIS Coordinator  
Jill Mauro, Computer Support Specialist  
Jennifer Sanford, Credits Administrator  
Julie Van Deest, Exemptions Coordinator

### BOARD OF REVIEW

Roger Bak	Ruth O'Brien-German
Lora Jorgensen	Everett Sather
Donna Koester	Leslie Turner
Amy Larson	Jane Viggers
John Lundstrom	Max Wright

### BOARD OF EXAMINERS

Ned Miller  
Kathryn Ramaekers  
Frank Smith



# ABSTRACT OF 2017 POLK COUNTY ASSESSMENT ROLL

As of July 1, 2017

## REAL PROPERTY

INCLUDES OVER 176,721 PARCELS OF TAXABLE PROPERTY

100% VALUE

	TOWNSHIPS	CITIES
Agricultural Lands	\$239,813,530	\$56,957,190
Residential (includes residences on ag property)	\$2,213,068,200	\$25,656,116,220
Commercial Properties	\$512,728,020	\$9,338,372,190
Multiresidential Properties	\$14,946,940	\$1,340,553,580
Industrial Properties	\$110,370,000	\$570,799,840
<b>TOTAL TAXABLE REAL ESTATE*</b>	<b>\$3,090,926,690</b>	<b>\$36,962,799,020</b>
		<b>\$40,053,725,710</b>

\* The value does not include utility property assessed by the Department of Revenue.



KRAUSE GATEWAY CENTER COURTESY OF KUM & GO



## ASSESSMENT ROLL BY PROPERTY CLASSIFICATION

### PARCEL COUNT

Property Classification	2017	% of Total	2016	Difference	% Change
Residential	159,798	90.4%	156,181	3,617	2.32%
Commercial	9,049	5.1%	9,011	38	0.42%
Multiresidential	1,449	0.8%	1,195	254	21.26%
Industrial	631	0.4%	633	-2	-0.32%
Agricultural	5,794	3.3%	5,752	42	0.73%
<b>TOTAL</b>	<b>176,721</b>	<b>100.0%</b>	<b>172,772</b>	<b>3,949</b>	<b>2.29%</b>

### ASSESSMENT ROLL VALUE

Property Classification	2017	% of Total	2016	Difference	% Change
Residential	\$27,869,184,420	69.6%	\$25,140,907,990	\$2,728,276,430	10.85%
Commercial	\$9,851,100,210	24.6%	\$8,524,955,240	\$1,326,144,970	15.56%
Multiresidential	\$1,355,500,520	3.4%	\$1,064,297,050	\$291,203,470	27.36%
Industrial	\$681,169,840	1.7%	\$608,248,910	\$72,920,930	11.99%
Agricultural	\$296,770,720	0.7%	\$304,051,920	-\$7,281,200	-2.39%
<b>TOTAL</b>	<b>\$40,053,725,710</b>	<b>100.0%</b>	<b>\$35,642,461,110</b>	<b>\$4,411,264,600</b>	<b>12.38%</b>

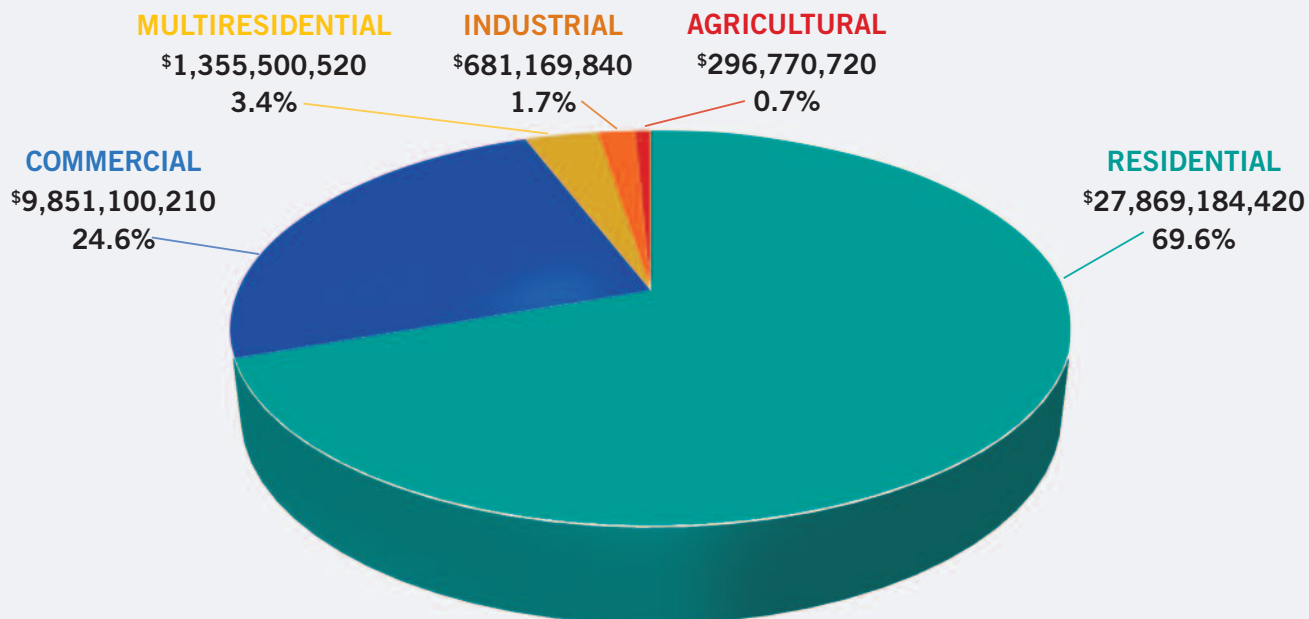


The revaluation increased residential property 8.2%, commercial and industrial property 8.5%, and multiresidential property 10.7%, excluding value from new construction.



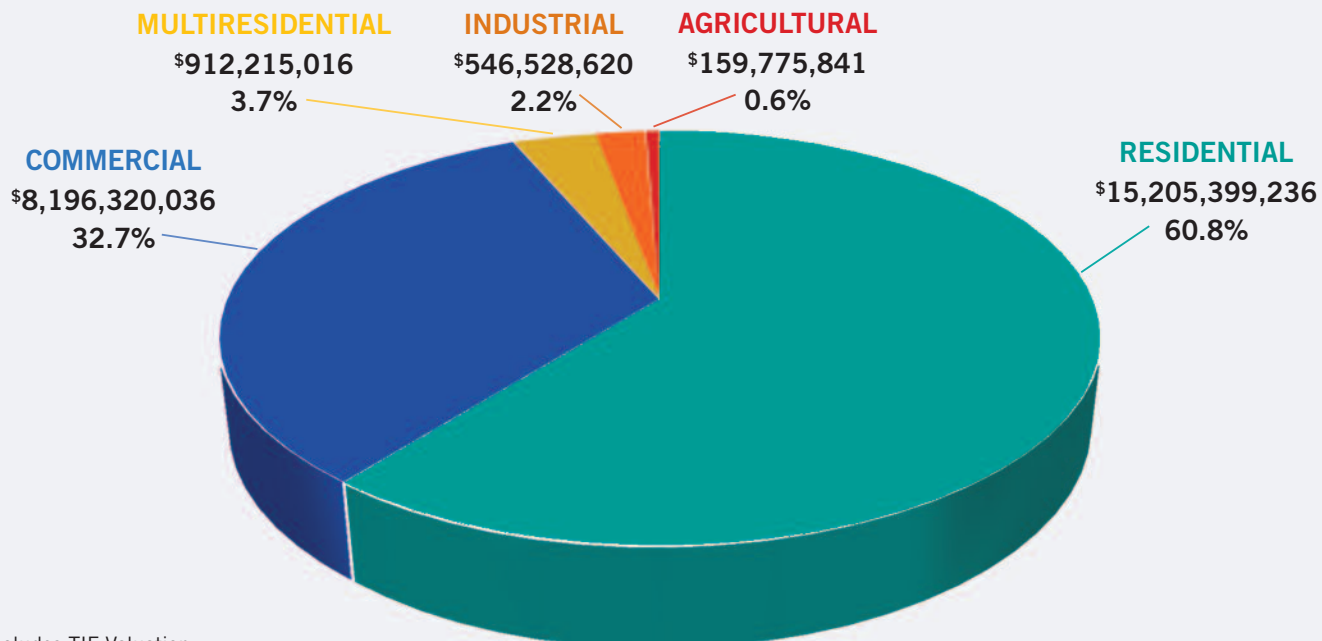
## TOTAL VALUATION BY CLASS

As noted on pages 7–8, the 2017 total assessed valuation for Polk County is \$40,053,725,710. The chart below shows the distribution of this valuation by class of property.



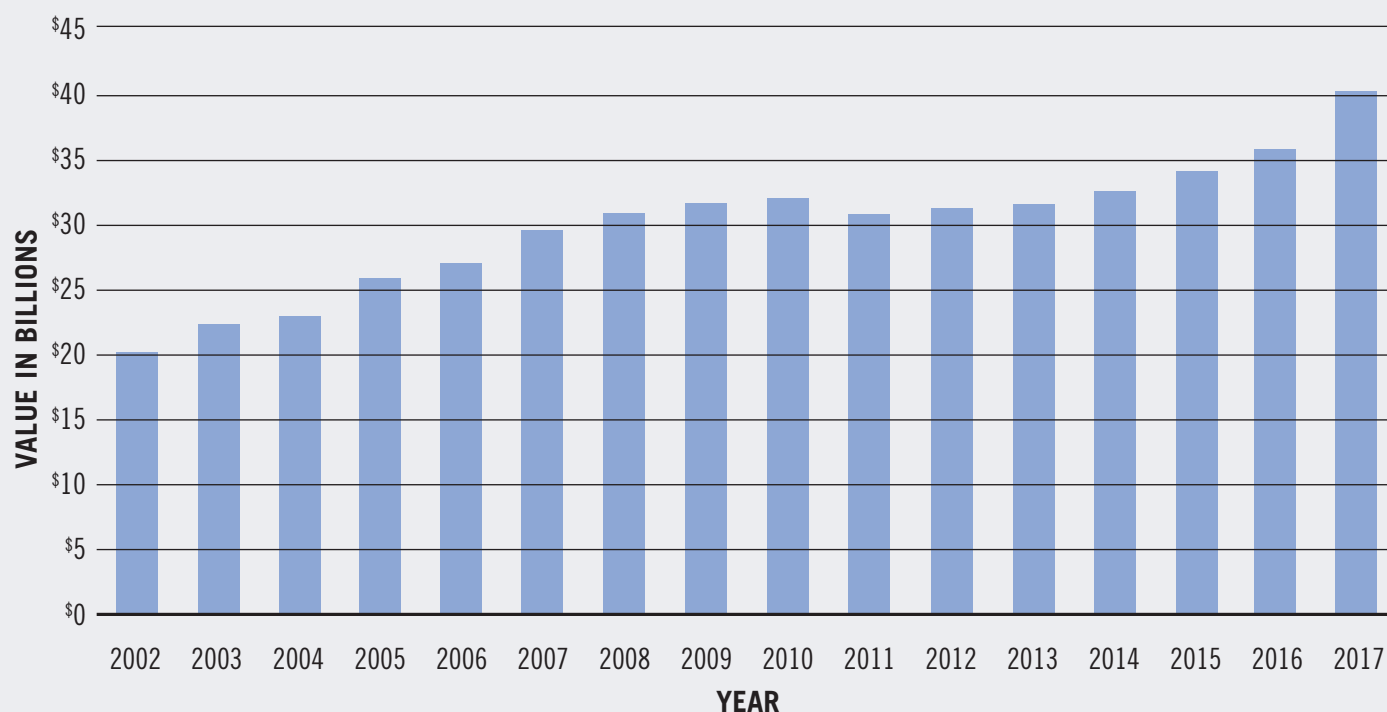
## TAXABLE VALUATION AFTER ROLLBACK BY CLASS

The rollback affects how the property tax burden is distributed among the various classes. As shown below, residential properties currently account for 60.8% of the tax base. Seven years ago residential properties accounted for 53% of the tax base.



\*Includes TIF Valuation

## HISTORY OF ASSESSMENT ROLLS



YEAR	TOTAL ASSESSMENT VALUE	DOLLAR CHANGE	PERCENT CHANGE
2002	\$20,259,776,100	\$690,559,010	3.5%
2003	\$22,739,660,720	\$2,479,884,620	12.2%
2004	\$23,533,864,755	\$794,204,035	3.5%
2005	\$26,240,913,680	\$2,707,048,925	11.5%
2006	\$27,327,216,270	\$1,086,302,590	4.1%
2007	\$29,869,657,490	\$2,542,441,220	9.3%
2008	\$30,734,701,690	\$865,044,200	2.9%
2009	\$31,526,446,890	\$791,745,200	2.6%
2010	\$31,989,575,380	\$463,128,490	1.5%
2011	\$31,076,876,750	-\$912,698,630	-2.9%
2012	\$31,341,353,980	\$264,477,230	0.9%
2013	\$31,511,405,530	\$170,051,550	0.5%
2014	\$32,180,193,660	\$668,788,130	2.1%
2015	\$34,469,898,850	\$2,289,705,190	7.1%
2016	\$35,642,461,110	\$1,172,562,260	3.4%
2017	\$40,053,725,710	\$4,411,264,600	12.4%



## VALUATION AND PARCEL COUNT BREAKDOWN BY SCHOOL DISTRICT

### PARCEL COUNT BY CLASS AND SCHOOL DISTRICT

SCHOOL DISTRICT	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	MULTIRESIDENTIAL	TOTAL
Ankeny	23,600	561	733	27	70	24,991
Ballard	10	26	0	0	0	36
Bondurant-Farrar	3,037	937	120	5	7	4,106
Carlisle	975	216	20	1	0	1,212
Collins-Maxwell	97	231	0	0	0	328
Dallas Center-Grimes	3,862	130	236	11	17	4,256
Des Moines	68,439	216	4,290	425	1,042	74,412
Johnston	12,466	276	556	15	34	13,347
Madrid	99	128	0	0	0	227
North Polk	3,131	1,063	138	2	7	4,341
Prairie City-Monroe	0	0	1	1	0	2
Saydel	3,524	210	676	55	43	4,508
Southeast Polk	12,843	1,512	508	20	72	14,955
Urbandale	7,504	44	344	16	26	7,934
West Des Moines	19,722	153	1,423	53	131	21,482
Woodward-Granger	489	91	4	0	0	584
<b>TOTAL</b>						<b>176,721</b>

### ASSESSMENT ROLL VALUATION BY SCHOOL DISTRICT

SCHOOL DISTRICT	2017	2016	% CHANGE	PERCENT OF CURRENT ROLL
Ankeny	\$6,115,680,480	\$5,324,700,590	14.9%	15.3%
Ballard	\$3,581,850	\$3,530,380	1.5%	0.0%
Bondurant-Farrar	\$966,636,360	\$755,077,970	28.0%	2.4%
Carlisle	\$183,931,570	\$171,809,740	7.1%	0.5%
Collins-Maxwell	\$30,474,550	\$30,391,150	0.3%	0.1%
Dallas Center-Grimes	\$1,199,923,910	\$1,037,796,600	15.6%	3.0%
Des Moines	\$12,801,733,770	\$11,492,230,420	11.4%	32.0%
Johnston	\$3,972,602,080	\$3,583,892,590	10.8%	9.9%
Madrid	\$29,213,570	\$26,898,890	8.6%	0.1%
North Polk	\$717,861,480	\$638,763,040	12.4%	1.8%
Prairie City-Monroe	\$1,060,000	\$991,000	7.0%	0.0%
Saydel	\$1,145,650,040	\$1,021,715,000	12.1%	2.9%
Southeast Polk	\$3,135,843,610	\$2,805,047,940	11.8%	7.8%
Urbandale	\$2,043,893,680	\$1,875,000,500	9.0%	5.1%
West Des Moines	\$7,589,321,970	\$6,767,274,230	12.1%	18.9%
Woodward-Granger	\$116,316,790	\$107,341,070	8.4%	0.3%
<b>TOTAL</b>	<b>\$40,053,725,710</b>	<b>\$35,642,461,110</b>	<b>12.4%</b>	<b>100.0%</b>

## ASSESSMENT ROLL VALUATION BY JURISDICTION

TOWNSHIPS	2016	2017	% CHANGE	PERCENT OF CURRENT ROLL
Allen Township	\$20,009,950	\$20,661,190	3.25%	0.1%
Beaver Township	\$93,431,700	\$101,104,690	8.21%	0.3%
Bloomfield Township	\$2,841,600	\$3,126,360	10.02%	0.0%
Camp Township	\$163,386,760	\$183,089,480	12.06%	0.5%
Clay Township	\$100,760,870	\$105,639,920	4.84%	0.3%
Crocker Township	\$390,644,450	\$437,167,460	11.91%	1.1%
Delaware Township	\$226,773,640	\$239,268,390	5.51%	0.6%
Douglas Township	\$128,633,400	\$134,934,730	4.90%	0.3%
Elkhart Township	\$102,208,930	\$109,706,540	7.34%	0.3%
Fourmile Township	\$171,601,240	\$189,323,680	10.33%	0.5%
Franklin Township	\$147,370,470	\$160,182,200	8.69%	0.4%
Jefferson Township	\$247,754,600	\$266,055,570	7.39%	0.7%
Lincoln Township	\$62,977,480	\$64,306,750	2.11%	0.2%
Madison Township	\$23,336,220	\$24,670,500	5.72%	0.1%
Saylor Township	\$794,041,130	\$887,220,430	11.73%	2.2%
Union Township	\$39,122,720	\$41,535,860	6.17%	0.1%
Washington Township	\$55,689,190	\$56,468,080	1.40%	0.1%
Webster Township	\$61,640,550	\$66,464,860	7.83%	0.2%
CITIES	2016	2017	% CHANGE	PERCENT OF CURRENT ROLL
Alleman	\$34,850,290	\$38,415,920	10.23%	0.1%
Altoona	\$1,555,612,670	\$1,884,554,740	21.15%	4.7%
Ankeny	\$4,905,912,180	\$5,667,477,050	15.52%	14.1%
Bondurant	\$349,458,710	\$415,944,080	19.03%	1.0%
Carlisle	\$17,729,760	\$18,715,950	5.56%	0.0%
Clive	\$1,421,080,780	\$1,532,286,900	7.83%	3.8%
Des Moines	\$11,687,501,690	\$13,005,083,390	11.27%	32.5%
Elkhart	\$34,064,340	\$40,165,850	17.91%	0.1%
Granger	\$23,575,320	\$26,623,940	12.93%	0.1%
Grimes	\$1,051,108,790	\$1,235,182,570	17.51%	3.1%
Johnston	\$2,259,472,010	\$2,518,970,310	11.48%	6.3%
Mitchellville	\$79,748,690	\$82,846,450	3.88%	0.2%
Norwalk	\$5,150	\$5,060	-1.75%	0.0%
Pleasant Hill	\$700,702,400	\$777,220,600	10.92%	1.9%
Polk City	\$359,801,010	\$415,572,250	15.50%	1.0%
Runnells	\$22,209,520	\$24,141,220	8.70%	0.1%
Sheldahl	\$7,622,040	\$8,113,670	6.45%	0.0%
Urbandale	\$3,333,894,030	\$3,623,610,810	8.69%	9.0%
West Des Moines	\$4,570,538,960	\$5,213,970,280	14.08%	13.0%
Windsor Heights	\$395,347,870	\$433,897,980	9.75%	1.1%
<b>TOTAL VALUE</b>	<b>\$35,642,461,110</b>	<b>\$40,053,725,710</b>	<b>12.38%</b>	<b>100.0%</b>



## SUMMARY OF PARCEL COUNTS BY CLASS AND JURISDICTION

TOWNSHIPS	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	MULTIRESIDENTIAL	TOTAL
Allen Township	182	68	5	0	0	255
Beaver Township	352	284	8	0	1	645
Bloomfield Township	4	2	0	0	0	6
Camp Township	699	589	9	1	0	1,298
Clay Township	385	196	6	0	0	587
Crocker Township	1,681	101	12	0	2	1,796
Delaware Township	1,652	152	59	4	14	1,881
Douglas Township	416	343	6	0	1	766
Elkhart Township	351	421	6	0	0	778
Fourmile Township	927	172	7	0	2	1,108
Franklin Township	587	374	2	0	0	963
Jefferson Township	868	172	6	0	0	1,046
Lincoln Township	168	382	5	0	0	555
Madison Township	65	87	3	0	0	155
Saylor Township	2,386	68	581	45	26	3,106
Union Township	131	202	0	0	0	333
Washington Township	198	373	1	0	0	572
Webster Township	348	4	14	0	2	368
CITIES	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	MULTIRESIDENTIAL	TOTAL
Alleman	171	27	21	0	0	219
Altoona	5,814	109	269	14	38	6,244
Ankeny	21,779	397	723	32	67	22,998
Bondurant	2,147	110	91	3	5	2,356
Carlisle	29	66	2	1	0	98
Clive	3,465	2	319	11	19	3,816
Des Moines	68,900	365	4,307	416	1,034	75,022
Elkhart	246	29	29	2	3	309
Granger	173	7	1	0	0	181
Grimes	4,822	134	346	17	22	5,341
Johnston	7,204	124	287	9	21	7,645
Mitchellville	633	33	40	5	17	728
Norwalk	0	1	0	0	0	1
Pleasant Hill	3,212	103	160	13	11	3,499
Polk City	1,895	27	69	0	4	1,995
Runnells	194	7	21	0	1	223
Sheldahl	74	14	4	0	0	92
Urbandale	11,503	108	673	17	43	12,344
West Des Moines	14,128	141	876	41	102	15,288
Windsor Heights	2,009	0	81	0	14	2,104
<b>POLK COUNTY</b>	<b>159,798</b>	<b>5,794</b>	<b>9,049</b>	<b>631</b>	<b>1,449</b>	<b>176,721</b>

## PROPERTY TAX TIMELINE

The following table outlines the lengthy property assessment cycle.

IOWA PROPERTY TAX ASSESSMENT CYCLE			
	Step	Date	Activity
January–June 2018	1	January 1	Assessment date.
	2	April 1	Assessors complete assessments and notify taxpayers.
	3	April 2–25	Taxpayers may request informal review of assessment by Assessor.
	4	On or before April 25	Following informal review, Assessor may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the Assessor to correct or modify the assessment according to the agreement of the parties.
	5	April 2–30	Taxpayers may appeal assessments to local boards of review.
	6	May 1–May 31	Local boards of review consider appeals. This time may be extended to July 15 by the Iowa Department of Revenue Director.
	7	June 15	Local boards of review submit reports to the Director.
	8	July 1	Assessors submit abstracts of the assessments to the Director.
July–December 2018	9	August 15	The Department issues tentative equalization notices to assessors.
	10	September	The Department holds equalization hearings, which are held for public input.
	11	October 1	The Department issues final equalization orders to county auditors.
	12	October 2–12	Assessing jurisdictions may apply for alternative methods of implementing equalization orders.
	13	By October 8	The county auditor must publish notice of the final equalization order by this date, and must provide notice by mail to the taxpayers if the equalization order results in an increase in valuation.
	14	October 9–31	Taxpayers may protest the final equalization order to local boards of review.
	15	October 10–November 15	Local boards of review meet to hear equalization protests.
	16	November 1	The Director certifies assessment limitation percentages to county auditors.
2019	17	November 15	Local boards of review submit a report about the equalization protests to the Department.
	18	December 1–February 28	The taxing authorities adopt the budgets based on the valuations.
	19	March 1	The county board of supervisors levies the taxes.
	20	July 1	The county treasurer receives authorization to collect taxes.
2020	21	September 30	First half of taxes are due.
	22	March 31	Second half of taxes are due.

Source: Iowa Department of Revenue



## EXEMPT PROPERTY AS OF JULY 1, 2017

### POLK COUNTY

#### Religious Institutions

Churches & Church Headquarters	\$661,770,520
Parsonages	\$19,249,760
Recreational Property, Church Camps, etc.	\$173,724,700

#### Literary Societies

\$19,580,490

#### Low-rent Housing

Dwellings & Apartments	\$49,812,580
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#### Veterans Organizations

\$2,392,700

#### Charitable & Benevolent Societies

Hospitals	\$523,986,540
Fraternal Organizations	\$15,961,300
Agricultural Societies	\$12,548,120
Retirement & Nursing Homes	\$121,685,600
Others (YMCA, YWCA, etc.)	\$418,084,070

#### Educational Institutions & Church Schools

\$428,751,570

#### Pollution Control (Industrial M & E and Bldgs.)

\$9,339,110

#### Urban Revitalization Tax Exemption

\$837,175,310

#### Industrial Partial Exemption

\$101,330,570

#### Natural Conservation

\$2,663,620

#### Forest & Fruit Tree Preservation (6,720.34 acres)

\$28,539,270

#### Native Prairie And Wetlands

\$270,340

#### Jobs/Income

\$236,750,000

#### Impoundments

\$23,400

#### Manufactured Home/Storm Shelters

\$217,370

#### Geothermal Systems

\$1,593,880

#### TOTAL EXEMPT PROPERTY

**\$3,665,450,820**

## ACTIONS BY 2017 BOARD OF REVIEW

### NUMBER OF DAYS IN SESSION: 34

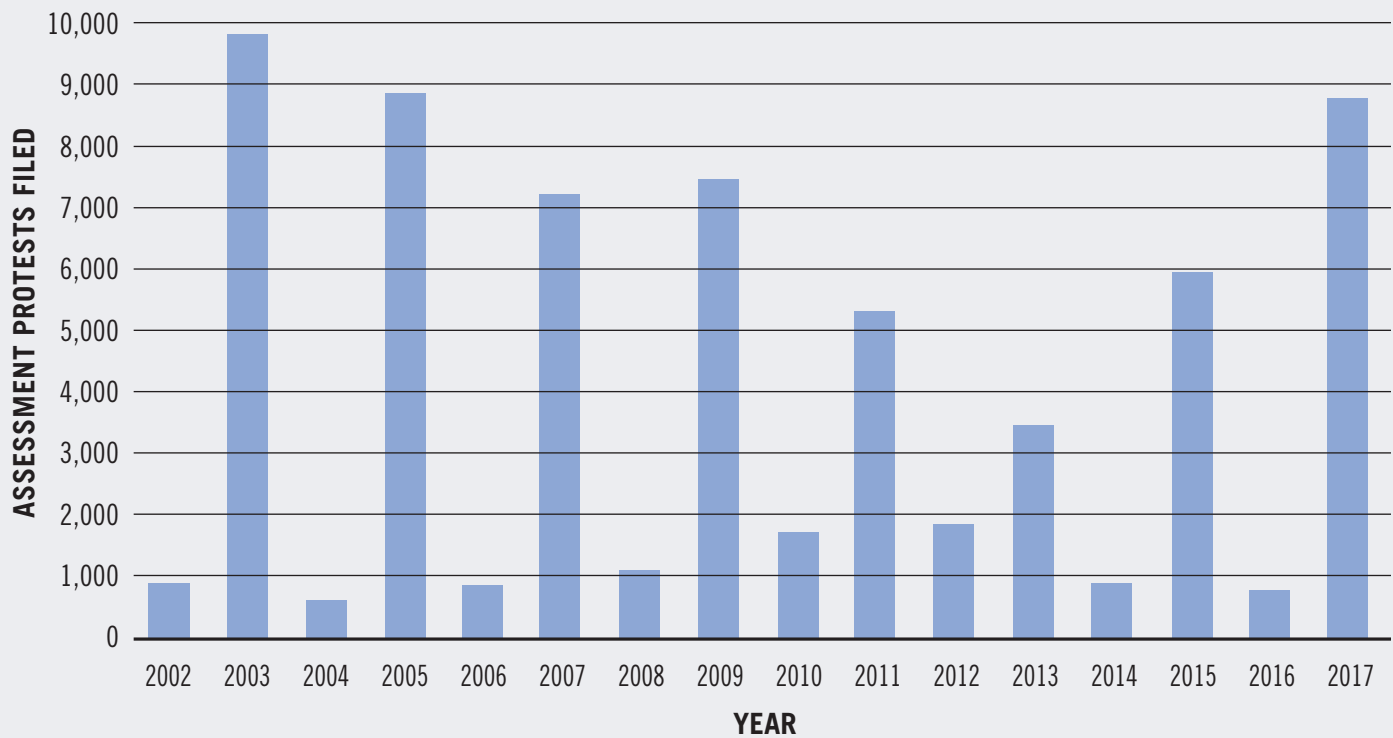
Number of protests filed for each class of property and the number of protests upheld and denied for each class. A protest is considered upheld if even a partial reduction in the assessment was made.

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD
Agricultural	43	29
Residential Dwelling on Agricultural Realty	22	10
Residential "outside incorporated cities"	496	221
Residential "within incorporated cities"	7,183	3,752
Commercial	886	420
Industrial	50	27
Multiresidential	117	66
<b>TOTAL</b>	<b>8,797</b>	<b>4,525</b>

BOARDS OF REVIEW ACTION ON OWN INITIATIVES	NUMBER OF INCREASES	NUMBER OF DECREASES
Agricultural	0	0
Residential Dwelling on Agricultural Realty	0	0
Residential "outside incorporated cities"	1	2
Residential "within incorporated cities"	34	41
Commercial	0	3
Industrial	0	0
Multiresidential	0	0
<b>TOTAL</b>	<b>35</b>	<b>46</b>

CLASS	NET INCREASE OR DECREASE
Agricultural	\$-8,260,090
Residential Dwelling on Agricultural Realty	\$-460,200
Residential "outside incorporated cities"	\$-5,349,940
Residential "within incorporated cities"	\$-72,788,380
Commercial	\$-92,543,890
Industrial	\$-6,279,050
Multiresidential	\$-12,802,090
<b>TOTAL</b>	<b>\$-198,483,640</b>

## HISTORY OF ASSESSMENT PROTESTS



ASSESSMENT PROTESTS	
ASSESSMENT YEAR	PROTESTS FILED
2002	909
2003	9,716
2004	596
2005	8,899
2006	904
2007	7,200
2008	1,054
2009	7,573
2010	1,729
2011	5,278
2012	1,905
2013	3,519
2014	946
2015	5,961
2016	811
2017	8,797

Property owners have the right to protest their property's valuation to the Board of Review. The Board of Review is an independent board composed of 10 private citizens appointed by the Conference Board.

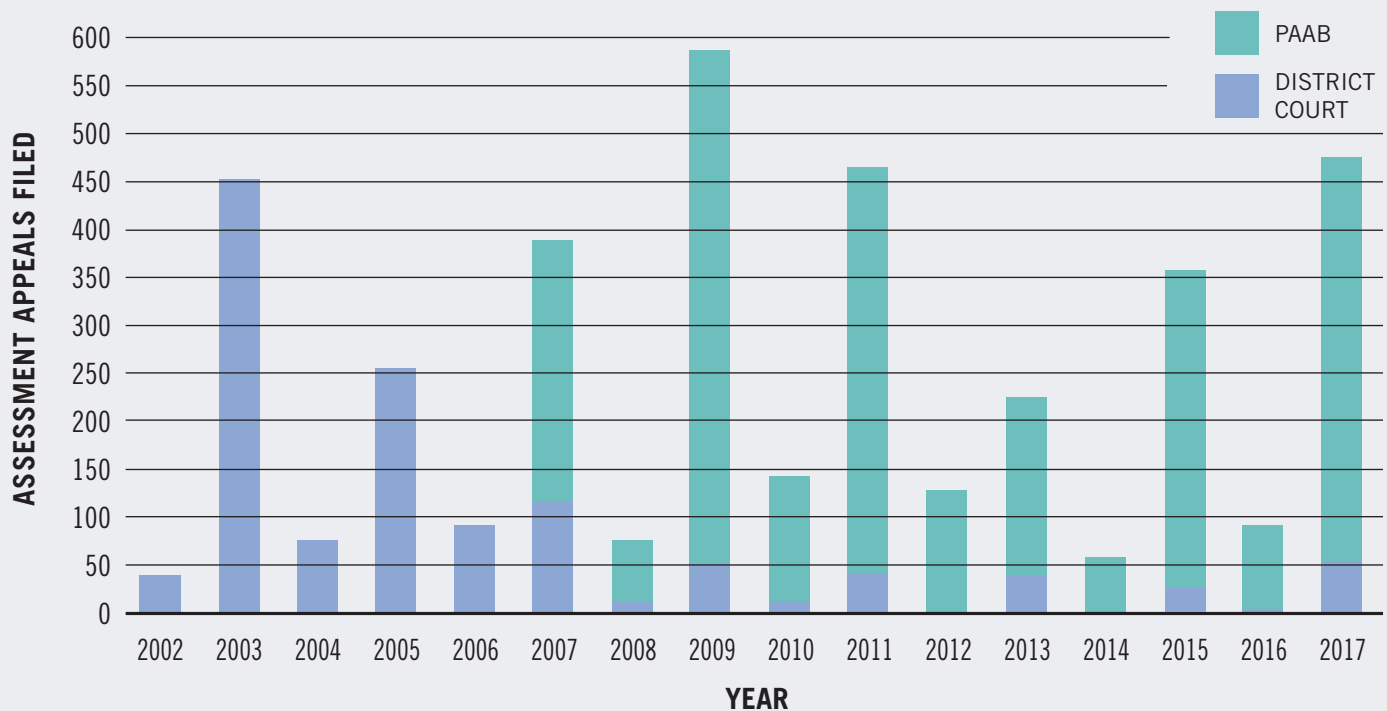
The Board of Review considers all evidence presented by the property owner and the Assessor's office at a hearing and then issues a decision on the value of the property in question.

In 2017 we saw the largest increase in property values since 2005 — a 12.4% increase compared to 2016. The number of protests also spiked along with the increases in valuations. There were 8,797 protests filed, also the largest since 2005. Of these, about 51% were upheld and 49% were denied.



## HISTORY OF ASSESSMENT APPEALS

### DISTRICT COURT VS. PROPERTY ASSESSMENT APPEAL BOARD



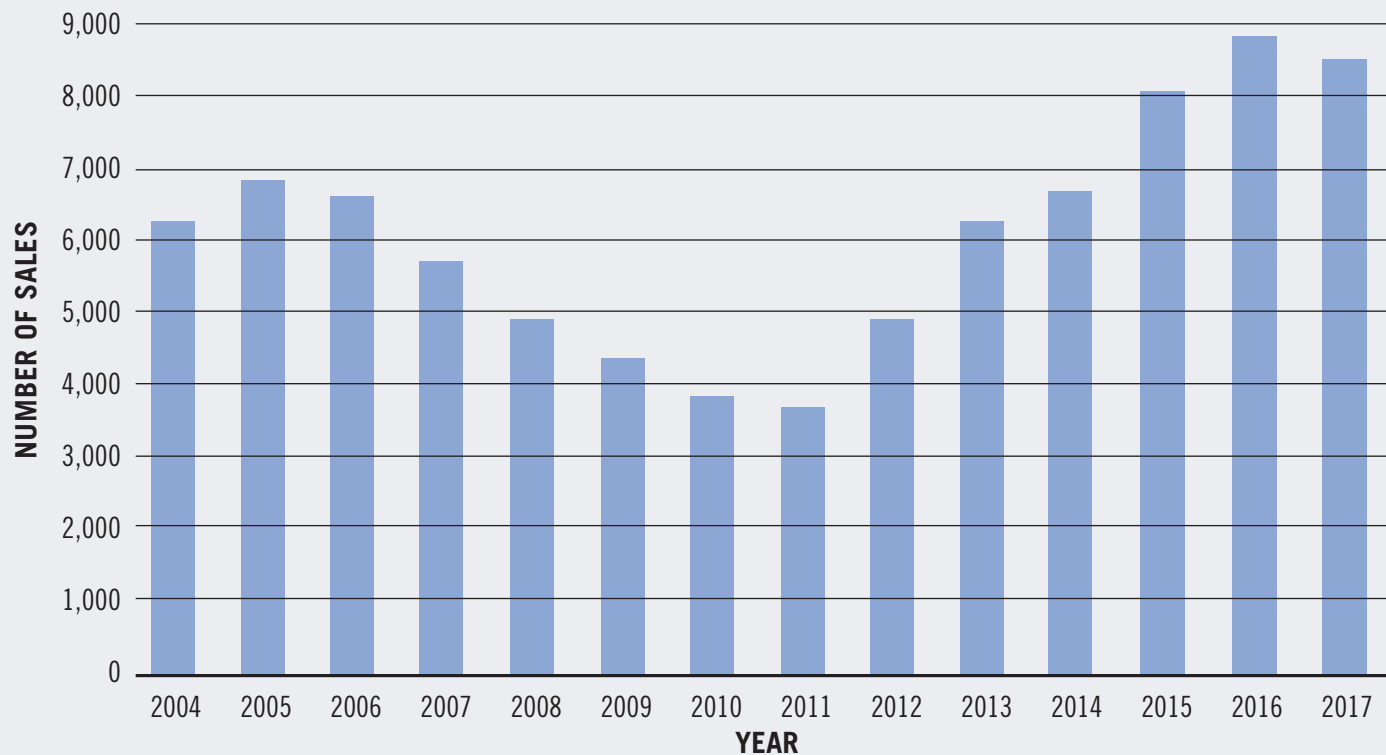
### APPEALS FILED

YEAR	DISTRICT COURT	PAAB	TOTAL
2002	40		40
2003	454		454
2004	75		75
2005	253		253
2006	93		93
2007	116	275	391
2008	10	62	72
2009	43	540	583
2010	7	140	147
2011	37	426	463
2012	3	124	127
2013	42	183	225
2014	2	54	56
2015	22	336	358
2016	4	85	89
2017	51	423	474

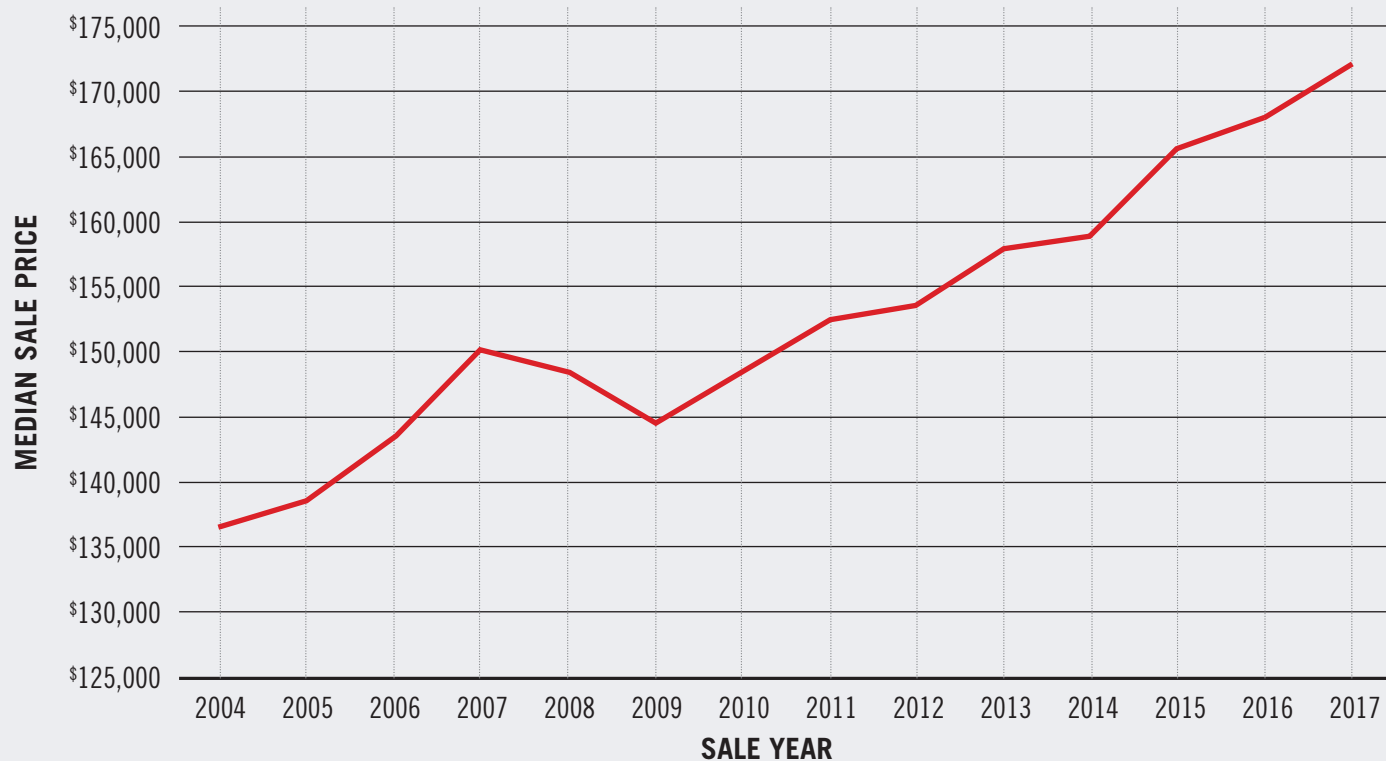
If a property owner is not satisfied with the Board of Review's decision, the owner has a right to appeal the decision either to the District Court of Polk County or to the Iowa Property Assessment Appeal Board (PAAB). The PAAB came into existence in 2007 and has since taken on the majority of the appeal workload.

## RESIDENTIAL PROPERTY SALES

## RESIDENTIAL SALES BY YEAR

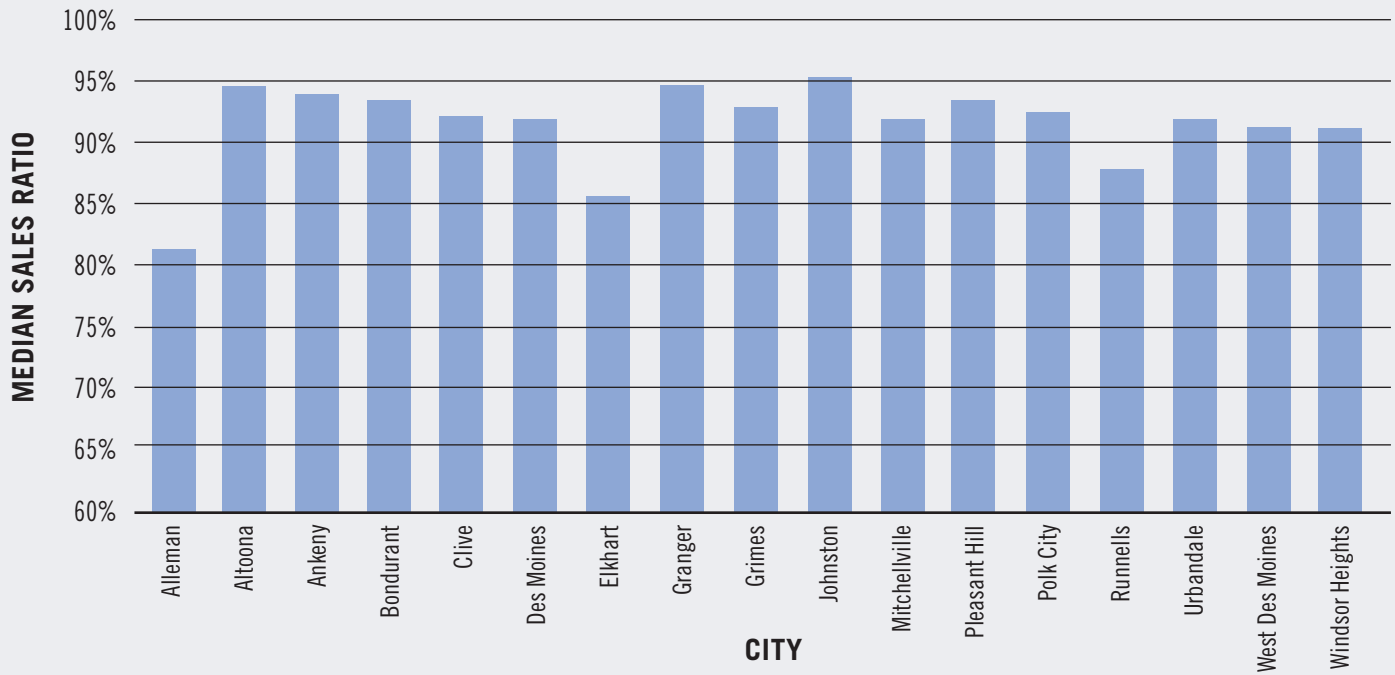


## MEDIAN SALE PRICE OF SINGLE FAMILY HOMES



## RESIDENTIAL PROPERTY SALES STATISTICS BY CITY

### 2017 MEDIAN SALES RATIO BY CITY



### 2017 MEDIAN SALES RATIO BY CITY

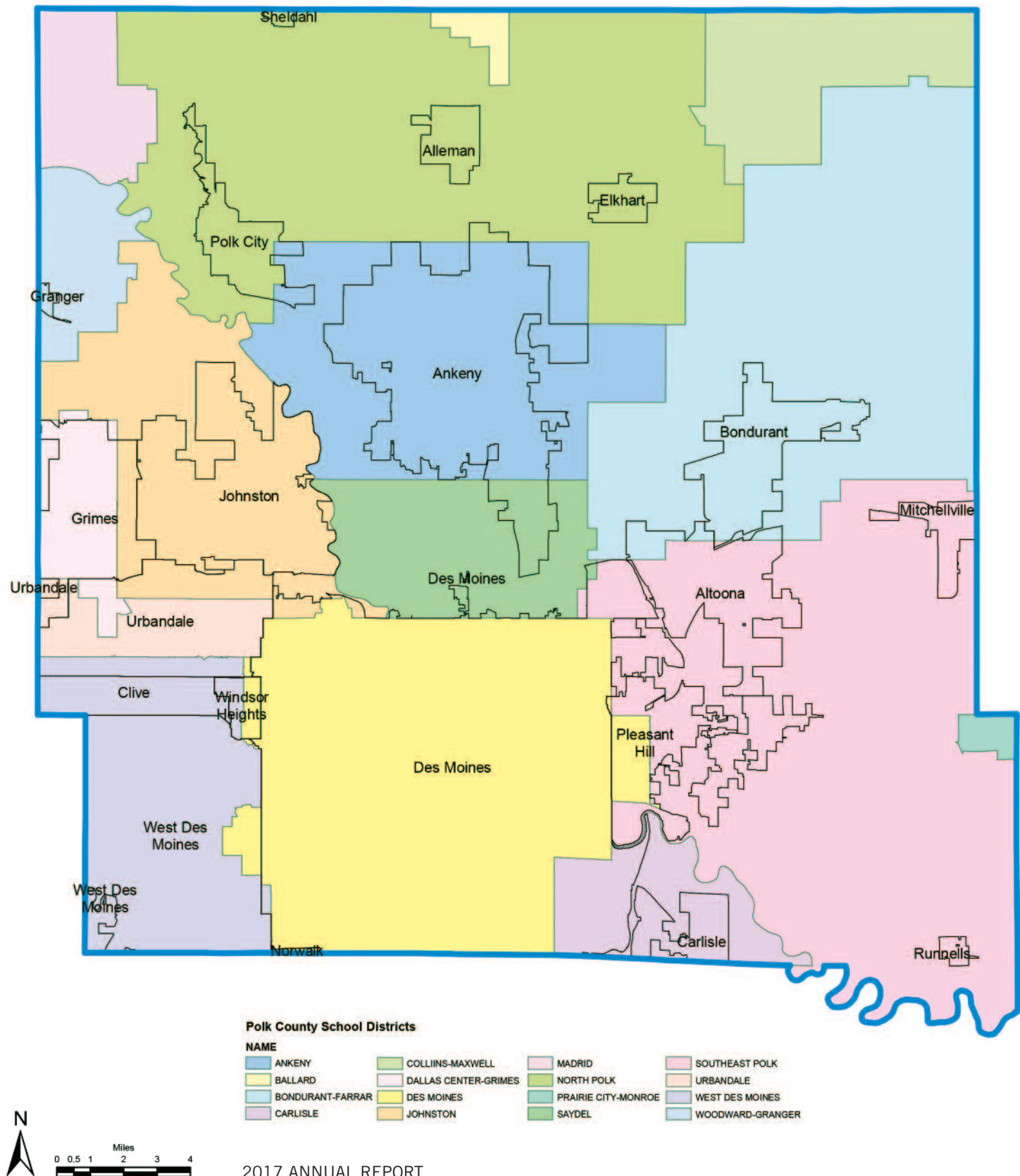
JURISDICTION	NUMBER OF SALES	MEDIAN SALES RATIO
Alleman	10	82.25
Altoona	323	94.51
Ankeny	1,435	94.00
Bondurant	136	93.68
Clive	163	93.19
Des Moines	3,624	92.96
Elkhart	19	86.61
Granger	6	94.95
Grimes	308	92.84
Johnston	377	95.30
Mitchellville	30	91.95
Pleasant Hill	186	93.85
Polk City	93	92.78
Runnells	9	87.83
Urbandale	585	91.53
West Des Moines	742	91.36
Windsor Heights	108	91.23

For purposes of these charts, cities having fewer than five sales are excluded.



# POLK COUNTY TAXABLE PARCEL COUNT BY SCHOOL DISTRICT

DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS
Ankeny	24,991	Collins-Maxwell	328	Madrid	227	Southeast Polk	14,955
Ballard	36	Dallas Center-Grimes	4,256	North Polk	4,341	Urbandale	7,934
Bondurant-Farrar	4,106	Des Moines	74,412	Prairie City-Monroe	2	West Des Moines	21,482
Carlisle	1,212	Johnston	13,347	Saydel	4,508	Woodward-Granger	584
						<b>TOTAL</b>	<b>176,721</b>



OFFICE OF  
POLK COUNTY  
ASSESSOR

Randy Ripperger | Polk County Assessor  
111 Court Avenue #195  
Des Moines, IA 50309-0904  
(515) 286-3014 OFFICE | (515) 286-3386 FAX  
[polkweb@assess.co.polk.ia.us](mailto:polkweb@assess.co.polk.ia.us)  
[www.assess.co.polk.ia.us](http://www.assess.co.polk.ia.us)