

2021 ANNUAL REPORT



OFFICE OF POLK COUNTY ASSESSOR

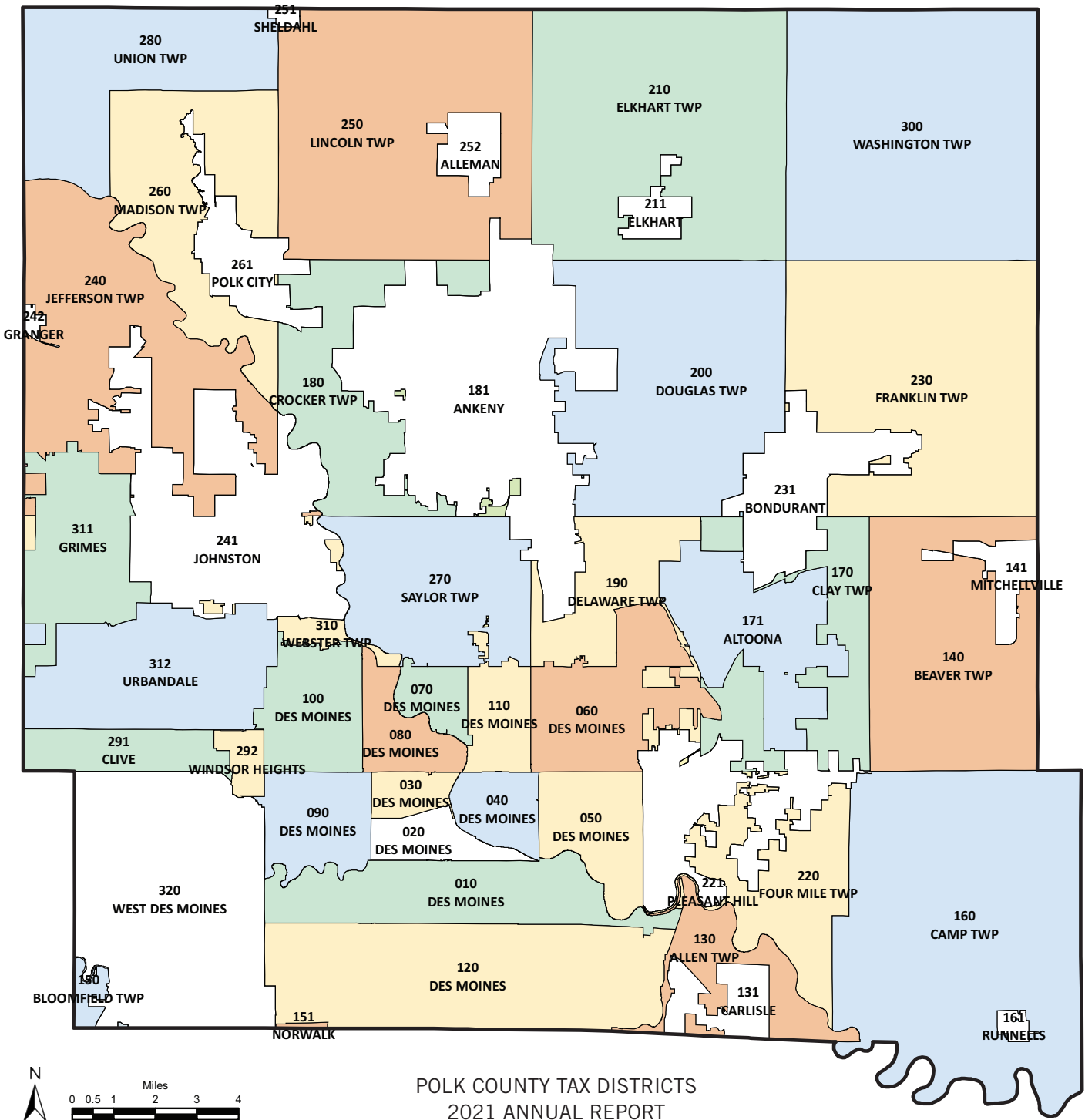
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Photo Courtesy: City of Urbandale

POLK COUNTY TAXABLE PARCEL COUNT AND ACRE TOTALS

| JURISDICTION | PARCELS | ACRES | JURISDICTION | PARCELS | ACRES | JURISDICTION | PARCELS | ACRES | JURISDICTION | PARCELS | ACRES |
|----------------|---------|--------|--------------|---------|--------|---------------|---------|--------|-----------------|----------------|----------------|
| Alleman | 220 | 1,450 | Clive | 3,797 | 2,030 | Grimes | 5,979 | 5,650 | Saylor Twp | 3,184 | 6,805 |
| Allen Twp | 256 | 2,987 | Crocker Twp | 1,856 | 6,073 | Jefferson Twp | 1,075 | 10,002 | Sheldahl | 101 | 161 |
| Altoona | 7,028 | 5,746 | Delaware | 1,856 | 5,292 | Johnston | 7,709 | 7,597 | Union Twp | 337 | 10,547 |
| Ankeny | 26,041 | 13,777 | Des Moines | 75,391 | 32,099 | Lincoln Twp | 562 | 22,943 | Urbandale | 12,411 | 6,886 |
| Beaver Twp | 650 | 15,723 | Douglas Twp | 762 | 19,566 | Madison Twp | 152 | 4,706 | Washington Twp | 582 | 22,565 |
| Bloomfield Twp | 6 | 26 | Elkhart | 415 | 1,006 | Mitchellville | 733 | 1,402 | Webster Twp | 367 | 524 |
| Bondurant | 2,866 | 5,255 | Elkhart Twp | 785 | 24,860 | Norwalk | 1 | 6 | West Des Moines | 15,571 | 10,844 |
| Camp Twp | 1,345 | 23,847 | Fourmile Twp | 1,103 | 6,680 | Pleasant Hill | 3,899 | 4,991 | Windsor Heights | 2,089 | 663 |
| Carlisle | 107 | 1,959 | Franklin Twp | 995 | 17,137 | Polk City | 2,346 | 2,388 | | | |
| Clay Twp | 537 | 7,114 | Granger | 199 | 160 | Runnels | 226 | 221 | TOTAL | 183,559 | 311,688 |



POLK COUNTY TAX DISTRICTS
2021 ANNUAL REPORT

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MESSAGE FROM THE ASSESSOR

Polk County Conference Board Members:

I'm excited to present to you the 2021 Annual Report on behalf of our assessment team in the Polk County Assessor's Office. We provide this Annual Report to help keep you informed of the assessment picture and activity in Polk County. Included in this report are summary statistics, charts, and graphs, as well as comparisons of historical data. Assessment information is also stratified by city, township, school district, and property classification. I hope you find this information useful and interesting.

In Iowa, assessors are required to reassess all property in their jurisdiction every odd-numbered year. Reassessment means reappraising all real property within an assessment jurisdiction to the current market value level. Our biennial reassessment cycle causes assessments to remain frozen over the two years while the real estate market fluctuates within the cycle. Within a jurisdiction, different property types react differently to changes in market conditions. Values in one area may increase, whereas those in another area may decrease or stabilize.



Leading up to the 2021 reassessment, the real estate market in Polk County continued to be very strong in 2020 for most properties despite being in a pandemic since early 2020. Demand for properties far outpaced the available supply; there were more potential buyers in the marketplace than the inventory of properties for sale.

In order to keep up with this change, reassessments are necessary to maintain accurate and uniform property values throughout the county, thereby improving appraisal performance, which in turn improves tax equity.

Leading up to the 2021 reassessment, the real estate market in Polk County continued to be very strong in 2020 for most properties, despite being in a pandemic since early 2020. Demand for properties far outpaced the available supply; there were more potential buyers in the marketplace than the inventory of properties for sale. Additionally, interest rates remained at historically low rates and construction costs continued to climb. Because of these reasons, sales activity and prices for most residential, multiresidential, industrial, and commercial properties escalated during this time period. The exceptions were those properties that took a large hit in value due to the pandemic, e.g. hotels, restaurants, bars, and theaters.

We recalibrated our 2021 assessments to reflect changes in the market since our last reassessment in 2019. On March 30, 2021, our office mailed approximately 184,000 assessment notices to all property owners in Polk County notifying them of their new 2021 assessment. Including revaluation and new construction, the total assessment roll increased 10.6% to more than \$52 billion.

As in any reassessment year, we had a large number of property owners (5,130) who protested their new assessments, although the number was 35 percent lower when compared to 2019. Appeals from the board of review actions were up when compared to 2019 (824 vs. 263).

On a personal note, our Chief Deputy, Amy Rasmussen, resigned in September to take the Chief Deputy



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position in Riverside County, California. She served many different roles during her 32 years with the office, including being the Director of Litigation before being appointed Chief Deputy in 2019. We all wish her the best of luck in her new position.

Bryon Tack was appointed to replace Amy as Chief Deputy. Bryon has worked in the office since 1995 and most recently served as Director of Commercial Real Estate. I'm very confident that he will do a great job for us. He's extremely qualified and up for the challenge.

As I've said in the past, I'm extremely grateful for the opportunity to work with our talented employees. Especially this year, during the COVID-19 pandemic,

my staff provided the highest level of public service through the most difficult of periods. I'm proud to work with such a dedicated group of people.

Thank you for the opportunity to serve; public service is truly a privilege. Please don't hesitate to contact me if you have any questions or would like additional information.

Sincerely,

Randy Ripperger
Polk County Assessor

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

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



POLK COUNTY CONFERENCE BOARD 2021

MAYORS

Bob Kramme, Alleman
Dean O'Connor, Altoona
Gary Lorenz, Ankeny
Curt Sullivan, Bondurant
Drew Merrifield, Carlisle
Scott Cirksena, Clive
Frank Cownie, Des Moines
Colten Fors, Elkhart
Tony James, Granger
Scott Mikkelsen, Grimes
Paula Dierenfeld, Johnston
Dean Brand, 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
Dave Burgess, Windsor Heights

BOARD OF SUPERVISORS

Robert Brownell
Angela Connolly
Tom Hockensmith
Matt McCoy
Steven Van Oort

BOARD OF EDUCATION

Lori Lovstad, Ankeny
Chris Freese, Bondurant-Farrar
Art Hill, Carlisle
Sarah Wilson, Dallas Center-Grimes
Teree Caldwell-Johnson, Des Moines
Justin Allen, Johnston
Joe Heintz, North Polk
Julie Jennings, Saydel
Brett Handy, Southeast Polk
Stacy Andersen, Urbandale
Elizabeth Brennan, West Des Moines
Tim Bogardus, 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 EXAMINING BOARD

Des Moines, Iowa — 2021 Assessor's Office

ADMINISTRATION

Randy Ripperger, CAE, ICA
County Assessor

Bryon Tack, MAI, CAE, ICA
Chief Deputy Assessor

Cary Halfpop, ICA, Director/Commercial Deputy Assessor
Lois Hand-Miller, ICA, Residential Deputy Assessor
Paul Humble, ICA, RES, AAS, Residential Deputy Assessor
Ruth Larsen, Database Administrator
Jill Mauro, Director/Administration/Database
Bob Powers, ICA, Commercial Deputy Assessor
Michelle Richards, ICA, Residential Deputy Assessor
Jennifer Sanford, Director/Support
James Willett, ICA, RES,
Director/Residential Deputy Assessor

APPRAISERS

Erica Cleaver, Residential Appraiser I
Scott Harvey, Residential Appraiser I
Michelle Henderson, ICA, Residential Appraiser II
Allison Martin, Commercial Appraiser I
Jessica McNiel, ICA, RES, Residential Appraiser II
Kelley Neumann, Commercial Appraiser I
Paul O'Connell, Commercial Appraiser I
Braxton Peats, Residential Appraiser I
Joe Peterson, Residential Appraiser I
Andrew Rand, Residential Appraiser I
Victor Scaglione, Residential Appraiser I
Brett Tierney, Residential Appraiser I
Joe Tursi, Residential Appraiser I
Jennifer Vermillion, Commercial Appraiser II
Austin Viggers, Commercial Appraiser I

OFFICE PERSONNEL

Caroyle Andrews, Commercial Support Specialist
Alisha Ayler, Support Specialist
Susie Bauer, Real Estate Information Specialist
Kim Heffernan, Support Specialist
Amy Horman, Parcel Management Coordinator
Kelsi Jurik, GIS Coordinator
Jill Piagentini, Real Estate Information Specialist
Allison Robinson, Permits/Exemptions Coordinator
Cindy Wieland, Parcel Management Coordinator

BOARD OF REVIEW

Roger Bak
Lora Jorgensen
Donna Koester
John Mauro
Amy Larson
Fred Lock
Ruth O'Brien-German
Everett Sather
Leslie Turner
Jane Viggers

EXAMINING BOARD

Ned Miller
Kathryn Ramaekers
Frank Smith



Since the 2019 assessment, sales activity and prices for most residential, multiresidential, industrial, and commercial properties escalated, with the exception of those properties that took a large hit in value due to the pandemic, e.g. hotels, restaurants, bars, and theaters.



Raccoon River Park
 WELCOME!
 to West Des Moines' Place to Play...

- **EXPLORE** - Wander through 402 acres of parkland that provides both active and passive recreational experiences
- **DISCOVER** - Research and view wildlife living in several diverse areas of natural wildlife areas
- **RELAX** - Boat and fish on Blue Heron Lake, a 200-acre lake
- **GET WET** - Swim and sunbathe on the sand beach that is open for public swimming throughout the summer during daylight hours - no lifeguards on duty
- **SHAKE A BALL** - Play soccer at the soccer complex which is home to the West Des Moines Soccer Club or play softball at the softball complex, home to West Des Moines Area Softball League. Please call for field reservations.
- **CATCHES** - Allow us one of several观者 photos that can be reserved by calling 515.281.3444
- **PICTURE** - Walk or run around the entire lake at the dawn program. An information placard call 515.281.3444
- **SAFETY** - Meet the Nature Lodge for a walking, family reunion and events. For more information call 515.281.3444
- **PLAY** - Enjoy the best playground around featuring a Dig for Gold game, a water play area, and a tree house.
- **WALK** - Use your own dog to help you explore the 90-acre forest and meadow area.

West Des Moines

FOR MORE INFORMATION:
 West Des Moines Parks & Recreation
 1000 West Des Moines Parkway
 West Des Moines, IA 50399
 515.281.3444

REAL PROPERTY

| INCLUDES 183,559 PARCELS OF TAXABLE PROPERTY | 100% VALUE | |
|--|------------------------|-------------------------|
| | TOWNSHIPS | CITIES |
| Agricultural Lands | \$183,140,230 | \$42,708,050 |
| Residential (includes residences on ag property) | \$2,882,457,730 | \$32,844,290,440 |
| Commercial Properties | \$694,385,650 | \$11,992,508,760 |
| Multiresidential Properties | \$21,391,050 | \$2,188,093,730 |
| Industrial Properties | \$245,965,700 | \$1,013,631,760 |
| TOTAL TAXABLE REAL ESTATE* | \$4,027,340,360 | \$48,081,232,740 |
| | | \$52,108,573,100 |

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

In Iowa, assessors are required to reassess all property in their jurisdiction every odd-numbered year. Reassessment means reappraising all real property within an assessment jurisdiction to the current market value level.



ASSESSMENT ROLL BY PROPERTY CLASSIFICATION

PARCEL COUNT

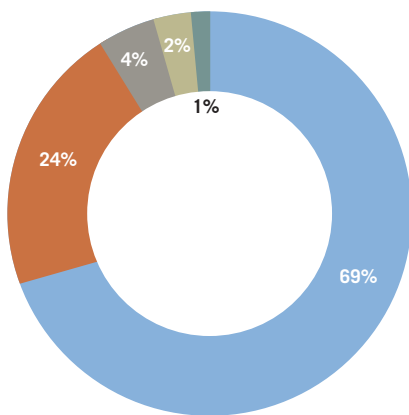
| PROPERTY CLASSIFICATION | 2021 | % OF TOTAL | 2020 | DIFFERENCE | % CHANGE |
|-------------------------|----------------|---------------|----------------|--------------|-------------|
| Residential | 166,623 | 90.8% | 163,180 | 3,443 | 2.1% |
| Commercial | 9,321 | 5.1% | 9,213 | 108 | 1.2% |
| Multiresidential | 1,444 | 0.8% | 1,417 | 27 | 1.9% |
| Industrial | 644 | 0.4% | 639 | 5 | 0.8% |
| Agricultural | 5,527 | 3.0% | 5,848 | -321 | -5.5% |
| TOTAL | 183,559 | 100.0% | 180,297 | 3,262 | 1.8% |

ASSESSMENT ROLL VALUE

| PROPERTY CLASSIFICATION | 2021 | % OF TOTAL | 2020 | DIFFERENCE | % CHANGE |
|-------------------------|-------------------------|----------------|-------------------------|------------------------|--------------|
| Residential | \$35,726,748,170 | 68.56% | \$32,440,894,440 | \$3,285,853,730 | 10.1% |
| Commercial | \$12,686,894,410 | 24.35% | \$11,567,999,750 | \$1,118,894,660 | 9.7% |
| Multiresidential | \$2,209,484,780 | 4.24% | \$1,820,400,400 | \$389,084,380 | 21.4% |
| Industrial | \$1,259,597,460 | 2.42% | \$1,060,864,700 | \$198,732,760 | 18.7% |
| Agricultural | \$225,848,280 | 0.43% | \$219,013,330 | \$6,834,950 | 3.1% |
| TOTAL | \$52,108,573,100 | 100.00% | \$47,109,172,620 | \$4,999,400,480 | 10.6% |

TOTAL VALUATION BY CLASS¹

As noted on pages 8–9, the 2021 total assessed valuation for Polk County is \$52,108,573,100. The chart below shows the distribution of this valuation by class of property.

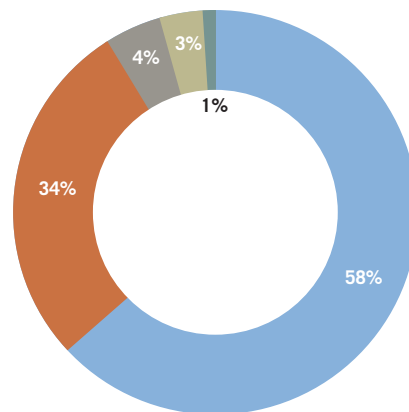


- Residential: 69% – \$35,726,748,170
- Commercial: 24% – \$12,686,894,410
- Multiresidential: 4% – \$2,209,484,780
- Industrial: 2% – \$1,259,597,460
- Agricultural: 1% – \$225,848,280

¹ Includes TIF Valuation ² Preliminary

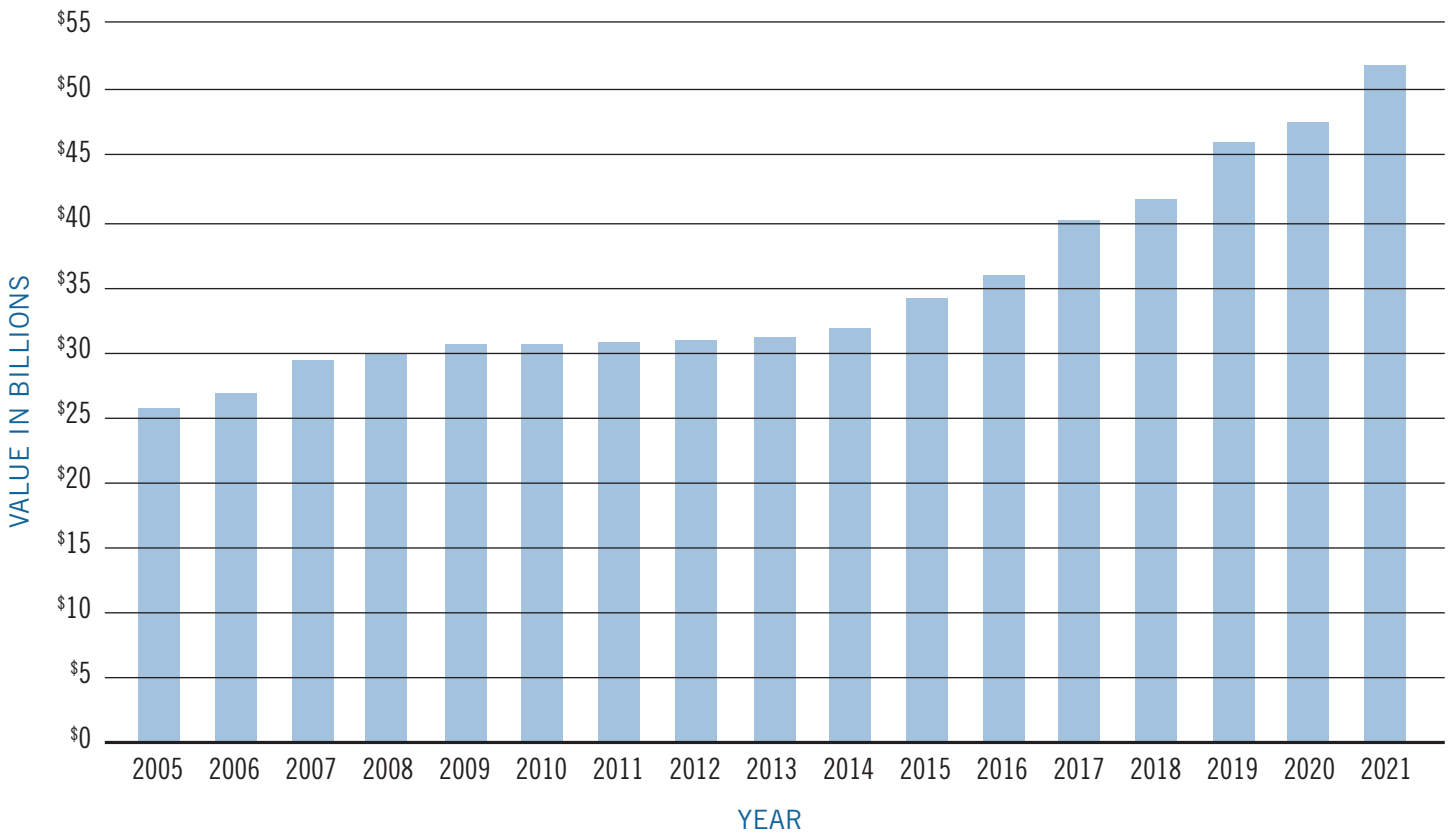
TAXABLE VALUATION AFTER ROLLBACK BY CLASS^{1,2}

The rollback affects how the property tax burden is distributed among the various classes. Due to growth and new construction, residential properties continue to make up more and more of the tax base. As shown below, residential properties currently account for 58% of the tax base. In 2010, they represented 53% of the tax base.



- Residential: 58% – \$19,338,995,965
- Commercial: 34% – \$11,418,204,969
- Multiresidential: 4% – \$1,408,546,547
- Industrial: 3% – \$1,133,637,714
- Agricultural: 1% – \$201,098,019

HISTORY OF ASSESSMENT ROLLS



| YEAR | TOTAL ASSESSMENT VALUE | DOLLAR CHANGE | PERCENT CHANGE |
|------|------------------------|-----------------|----------------|
| 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% |
| 2018 | \$41,548,090,190 | \$1,494,364,480 | 3.7% |
| 2019 | \$45,936,692,920 | \$4,388,602,730 | 10.6% |
| 2020 | \$47,109,172,620 | \$1,172,479,700 | 2.6% |
| 2021 | \$52,108,573,100 | \$4,999,400,480 | 10.6% |

VALUATION AND PARCEL COUNT BREAKDOWN BY SCHOOL DISTRICT

PARCEL COUNT BY CLASS AND SCHOOL DISTRICT

| SCHOOL DISTRICT | RESIDENTIAL | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | MULTIRESIDENTIAL | TOTAL |
|----------------------|-------------|--------------|------------|------------|------------------|----------------|
| Ankeny | 26,440 | 403 | 813 | 32 | 78 | 27,766 |
| Ballard | 10 | 27 | 0 | 0 | 0 | 37 |
| Bondurant-Farrar | 3,546 | 924 | 165 | 5 | 7 | 4,647 |
| Carlisle | 995 | 219 | 28 | 3 | 0 | 1,245 |
| Collins-Maxwell | 101 | 240 | 0 | 0 | 0 | 341 |
| Dallas Center-Grimes | 4,380 | 117 | 280 | 18 | 24 | 4,819 |
| Des Moines | 68,698 | 196 | 4,221 | 403 | 1,018 | 74,536 |
| Johnston | 12,547 | 259 | 619 | 17 | 32 | 13,474 |
| Madrid | 100 | 130 | 0 | 0 | 0 | 230 |
| North Polk | 3,896 | 1,061 | 160 | 2 | 11 | 5,130 |
| Prairie City-Monroe | 0 | 0 | 1 | 1 | 0 | 2 |
| Saydel | 3,598 | 191 | 689 | 77 | 41 | 4,596 |
| Southeast Polk | 14,218 | 1,481 | 563 | 21 | 69 | 16,352 |
| Urbandale | 7,537 | 45 | 349 | 13 | 27 | 7,971 |
| West Des Moines | 20,001 | 147 | 1,428 | 52 | 137 | 21,765 |
| Woodward-Granger | 556 | 87 | 5 | 0 | 0 | 648 |
| TOTAL | | | | | | 183,559 |

ASSESSMENT ROLL VALUATION BY SCHOOL DISTRICT

| SCHOOL DISTRICT | 2021 | 2020 | % CHANGE | PERCENT OF CURRENT ROLL |
|----------------------|-------------------------|-------------------------|--------------|-------------------------|
| Ankeny | \$8,383,489,290 | \$7,552,018,750 | 11.0% | 16.1% |
| Ballard | \$3,354,710 | \$3,203,130 | 4.7% | 0.0% |
| Bondurant-Farrar | \$2,095,164,330 | \$1,487,578,980 | 40.8% | 4.0% |
| Carlisle | \$257,949,240 | \$235,660,720 | 9.5% | 0.5% |
| Collins-Maxwell | \$31,182,760 | \$28,940,520 | 7.7% | 0.1% |
| Dallas Center-Grimes | \$1,869,055,500 | \$1,625,252,180 | 15.0% | 3.6% |
| Des Moines | \$16,216,659,850 | \$14,810,460,530 | 9.5% | 31.1% |
| Johnston | \$4,871,973,790 | \$4,538,427,280 | 7.3% | 9.3% |
| Madrid | \$33,397,010 | \$30,571,250 | 9.2% | 0.1% |
| North Polk | \$1,022,157,400 | \$898,521,440 | 13.8% | 2.0% |
| Prairie City-Monroe | \$1,220,800 | \$1,123,600 | 8.7% | 0.0% |
| Saydel | \$1,750,639,910 | \$1,444,943,950 | 21.2% | 3.4% |
| Southeast Polk | \$4,139,565,640 | \$3,793,166,840 | 9.1% | 7.9% |
| Urbandale | \$2,408,409,570 | \$2,243,554,120 | 7.3% | 4.6% |
| West Des Moines | \$8,853,727,570 | \$8,268,175,610 | 7.1% | 17.0% |
| Woodward-Granger | \$170,625,730 | \$147,573,720 | 15.6% | 0.3% |
| TOTAL | \$52,108,573,100 | \$47,109,172,620 | 10.6% | 100.0% |

ASSESSMENT ROLL VALUATION BY JURISDICTION

| TOWNSHIP | 2020 | 2021 | % CHANGE | PERCENT OF CURRENT ROLL |
|---------------------|-------------------------|-------------------------|--------------|-------------------------|
| Allen Township | \$21,985,420 | \$22,571,990 | 2.7% | 0.0% |
| Beaver Township | \$106,884,660 | \$116,598,740 | 9.1% | 0.2% |
| Bloomfield Township | \$3,293,710 | \$3,524,620 | 7.0% | 0.0% |
| Camp Township | \$208,820,770 | \$237,533,060 | 13.7% | 0.5% |
| Clay Township | \$97,941,960 | \$106,212,710 | 8.4% | 0.2% |
| Crocker Township | \$539,800,140 | \$620,308,980 | 14.9% | 1.2% |
| Delaware Township | \$323,066,370 | \$373,670,380 | 15.7% | 0.7% |
| Douglas Township | \$133,697,970 | \$148,754,840 | 11.3% | 0.3% |
| Elkhart Township | \$113,022,680 | \$123,567,940 | 9.3% | 0.2% |
| Fourmile Township | \$226,020,800 | \$255,597,490 | 13.1% | 0.5% |
| Franklin Township | \$174,237,550 | \$194,067,720 | 11.4% | 0.4% |
| Jefferson Township | \$302,937,650 | \$331,856,300 | 9.5% | 0.6% |
| Lincoln Township | \$63,099,220 | \$67,469,750 | 6.9% | 0.1% |
| Madison Township | \$25,774,440 | \$27,612,590 | 7.1% | 0.1% |
| Saylor Township | \$1,030,086,500 | \$1,216,989,840 | 18.1% | 2.3% |
| Union Township | \$41,743,000 | \$45,675,310 | 9.4% | 0.1% |
| Washington Township | \$53,390,610 | \$56,981,220 | 6.7% | 0.1% |
| Webster Township | \$73,459,540 | \$78,346,880 | 6.7% | 0.2% |
| CITIES | 2020 | 2021 | % CHANGE | PERCENT OF CURRENT ROLL |
| Alleman | \$42,857,260 | \$47,368,130 | 10.5% | 0.1% |
| Altoona | \$2,616,168,470 | \$3,054,841,630 | 16.8% | 5.9% |
| Ankeny | \$7,097,852,030 | \$7,927,526,510 | 11.7% | 15.2% |
| Bondurant | \$611,566,620 | \$892,646,840 | 46.0% | 1.7% |
| Carlisle | \$44,316,150 | \$50,168,440 | 13.2% | 0.1% |
| Clive | \$1,657,928,330 | \$1,760,460,880 | 6.2% | 3.4% |
| Des Moines | \$15,067,199,450 | \$16,498,583,060 | 9.5% | 31.7% |
| Elkhart | \$61,670,320 | \$78,452,990 | 27.2% | 0.2% |
| Granger | \$37,964,060 | \$48,330,090 | 27.3% | 0.1% |
| Grimes | \$1,732,038,280 | \$1,982,416,100 | 14.5% | 3.8% |
| Johnston | \$2,845,308,730 | \$3,045,069,140 | 7.0% | 5.8% |
| Mitchellville | \$93,381,410 | \$104,383,600 | 11.8% | 0.2% |
| Norwalk | \$3,830 | \$4,060 | 6.0% | 0.0% |
| Pleasant Hill | \$908,617,300 | \$996,844,460 | 9.7% | 1.9% |
| Polk City | \$545,540,680 | \$613,658,560 | 12.5% | 1.2% |
| Runnells | \$27,553,840 | \$30,809,020 | 11.8% | 0.1% |
| Sheldahl | \$9,289,260 | \$10,760,090 | 15.8% | 0.0% |
| Urbandale | \$4,014,698,990 | \$4,316,297,000 | 7.5% | 8.3% |
| West Des Moines | \$5,683,431,740 | \$6,104,595,770 | 7.4% | 11.7% |
| Windsor Heights | \$472,522,880 | \$518,016,370 | 9.6% | 1.0% |
| TOTAL | \$47,109,172,620 | \$52,108,573,100 | 10.6% | 100.0% |

SUMMARY OF PARCEL COUNTS BY CLASS AND JURISDICTION

| TOWNSHIP | RESIDENTIAL | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | MULTIRESIDENTIAL | TOTAL |
|---------------------|----------------|--------------|--------------|------------|------------------|----------------|
| Allen Township | 181 | 69 | 6 | 0 | 0 | 256 |
| Beaver Township | 353 | 287 | 9 | 0 | 1 | 650 |
| Bloomfield Township | 4 | 2 | 0 | 0 | 0 | 6 |
| Camp Township | 743 | 593 | 8 | 1 | 0 | 1,345 |
| Clay Township | 349 | 180 | 8 | 0 | 0 | 537 |
| Crocker Township | 1,750 | 89 | 14 | 0 | 3 | 1,856 |
| Delaware Township | 1,645 | 128 | 65 | 5 | 13 | 1,856 |
| Douglas Township | 419 | 336 | 6 | 0 | 1 | 762 |
| Elkhart Township | 363 | 415 | 7 | 0 | 0 | 785 |
| Fourmile Township | 931 | 162 | 7 | 0 | 3 | 1,103 |
| Franklin Township | 620 | 372 | 3 | 0 | 0 | 995 |
| Jefferson Township | 930 | 139 | 6 | 0 | 0 | 1,075 |
| Lincoln Township | 174 | 382 | 6 | 0 | 0 | 562 |
| Madison Township | 64 | 85 | 3 | 0 | 0 | 152 |
| Saylor Township | 2,461 | 59 | 581 | 58 | 25 | 3,184 |
| Union Township | 131 | 206 | 0 | 0 | 0 | 337 |
| Washington Township | 203 | 378 | 1 | 0 | 0 | 582 |
| Webster Township | 345 | 4 | 16 | 0 | 2 | 367 |
| CITIES | RESIDENTIAL | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | MULTIRESIDENTIAL | TOTAL |
| Alleman | 171 | 27 | 22 | 0 | 0 | 220 |
| Altoona | 6,547 | 115 | 322 | 15 | 29 | 7,028 |
| Ankeny | 24,847 | 265 | 810 | 45 | 74 | 26,041 |
| Bondurant | 2,632 | 107 | 119 | 3 | 5 | 2,866 |
| Carlisle | 28 | 68 | 8 | 3 | 0 | 107 |
| Clive | 3,451 | 2 | 316 | 9 | 19 | 3,797 |
| Des Moines | 69,425 | 336 | 4,249 | 392 | 1,009 | 75,411 |
| Elkhart | 344 | 25 | 41 | 2 | 3 | 415 |
| Granger | 194 | 4 | 1 | 0 | 0 | 199 |
| Grimes | 5,395 | 124 | 408 | 24 | 28 | 5,979 |
| Johnston | 7,232 | 131 | 317 | 9 | 20 | 7,709 |
| Mitchellville | 632 | 33 | 42 | 5 | 21 | 733 |
| Norwalk | 0 | 1 | 0 | 0 | 0 | 1 |
| Pleasant Hill | 3,599 | 101 | 171 | 15 | 13 | 3,899 |
| Polk City | 2,237 | 26 | 75 | 0 | 8 | 2,346 |
| Runnells | 195 | 9 | 21 | 0 | 1 | 226 |
| Sheldahl | 79 | 18 | 4 | 0 | 0 | 101 |
| Urbandale | 11,543 | 117 | 689 | 16 | 46 | 12,411 |
| West Des Moines | 14,407 | 132 | 884 | 42 | 106 | 15,571 |
| Windsor Heights | 1,999 | 0 | 76 | 0 | 14 | 2,089 |
| POLK COUNTY | 166,623 | 5,527 | 9,321 | 644 | 1,444 | 183,559 |

PROPERTY TAX TIMELINE

The following table outlines the lengthy property assessment cycle.

IOWA PROPERTY TAX ASSESSMENT CYCLE

| | STEP | DATE | ACTIVITY |
|--------------------|------|------------------------|---|
| January–June 2021 | 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 1–31 | 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. |
| July–December 2021 | 8 | July 1 | Assessors submit abstracts of the assessments to the Director. |
| | 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. |
| 2022 | 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. |
| | 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. |
| 2023 | 20 | July 1 | The county treasurer receives authorization to collect taxes. |
| | 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, 2021

Polk County

| | |
|--|------------------------|
| Religious Institutions | |
| Churches & Church Headquarters | \$724,388,620 |
| Parsonages | \$26,049,270 |
| Recreation Property, Church Camps, etc. | \$214,039,010 |
| Religious Leased Land | \$111,590 |
| Literary Societies | \$22,048,790 |
| Low-rent Housing | |
| Dwellings & Apartments | \$45,939,580 |
| Veterans Organizations | \$2,549,500 |
| Charitable & Benevolent Societies | |
| Hospitals | \$593,725,470 |
| Fraternal Organizations | \$17,734,700 |
| Agricultural Societies | \$14,245,760 |
| Retirement & Nursing Homes | \$180,259,300 |
| Others (YMCA, YWCA, etc.) | \$497,194,340 |
| Charitable Leased Land | \$11,550 |
| Educational Institutions & Church Schools | \$484,857,300 |
| Pollution Control (Industrial M & E and Bldgs.) | \$13,582,640 |
| Urban Revitalization Tax Exemption | \$1,423,447,460 |
| Industrial Partial Exemption | \$155,907,330 |
| Natural Conservation | \$2,241,820 |
| Forest & Fruit Tree Preservation (6,663.82 acres) | \$33,433,980 |
| Native Prairie & Wetlands | \$268,520 |
| Jobs/Income | \$749,090,000 |
| Impoundments | \$27,030 |
| Manufactured Home Community Storm Shelters | \$810,820 |
| Geothermal Systems | \$2,844,780 |
| Web Portal or Data Center | \$368,128,000 |
| Transmission Property | \$38,415,030 |
| TOTAL EXEMPT PROPERTY | \$5,611,352,190 |

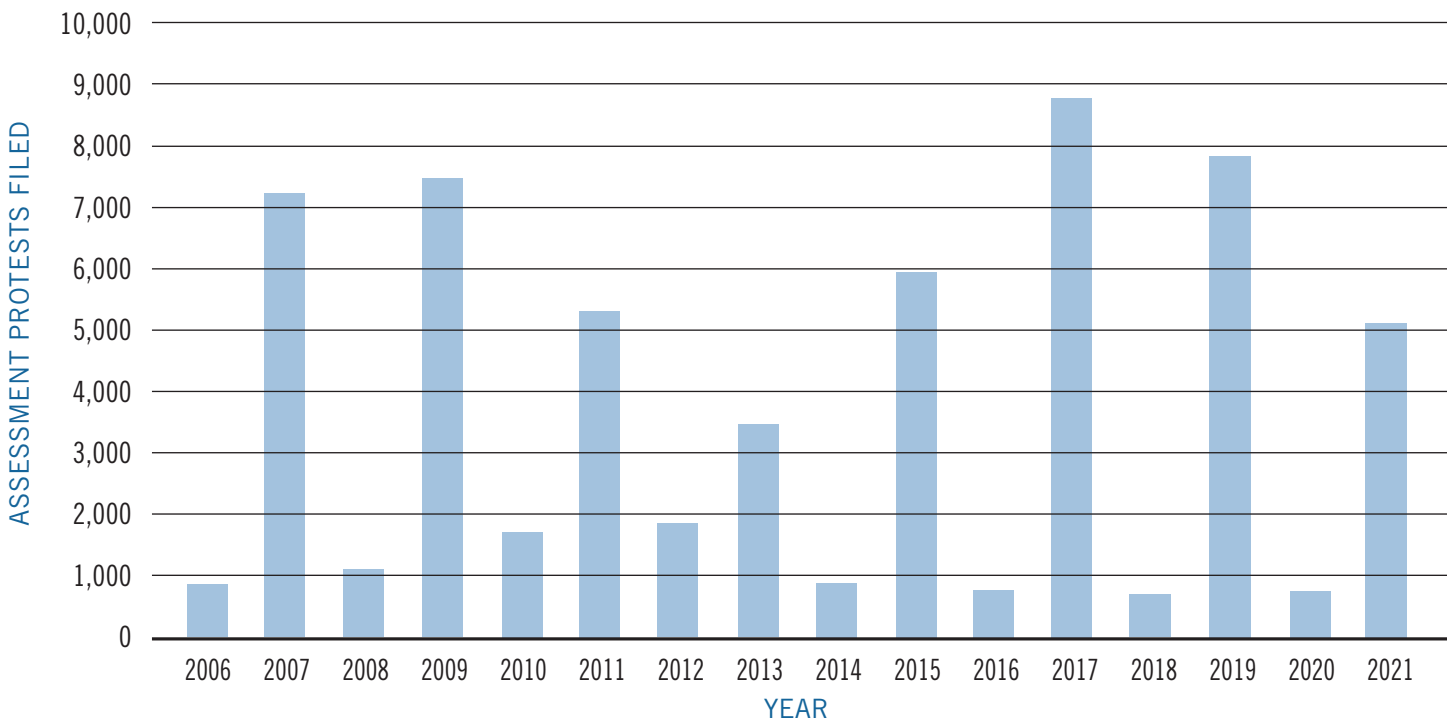
Number of protests filed for each class of property and the number of protests upheld and denied for each class. A protest is considered upheld if even a partial reduction in the assessment was made.

| CLASS | NUMBER OF PROTESTS | NUMBER UPHELD | NUMBER DENIED |
|---|--------------------|---------------|---------------|
| Agricultural | 35 | 3 | 32 |
| Residential dwelling on agricultural realty | 19 | 8 | 11 |
| Residential "outside incorporated cities" | 288 | 106 | 182 |
| Residential "within incorporated cities" | 3,627 | 1,326 | 2,301 |
| Commercial | 874 | 370 | 504 |
| Industrial | 82 | 37 | 45 |
| Multiresidential | 205 | 109 | 96 |
| TOTAL | 5,130 | 1,959 | 3,171 |

| BOARD OF REVIEW ACTIONS ON ITS OWN INITIATIVE | NUMBER OF INCREASES | NUMBER OF DECREASES |
|---|---------------------|---------------------|
| Agricultural | 0 | 0 |
| Residential dwelling on agricultural realty | 0 | 0 |
| Residential "outside incorporated cities" | 0 | 1 |
| Residential "within incorporated cities" | 22 | 19 |
| Commercial | 1 | 21 |
| Industrial | 0 | 0 |
| Multiresidential | 0 | 7 |
| TOTAL | 23 | 48 |

| CLASS | NET INCREASE OR DECREASE |
|---|--------------------------|
| Agricultural | \$-512,050 |
| Residential dwelling on agricultural realty | \$-509,700 |
| Residential "outside incorporated cities" | \$-2,717,600 |
| Residential "within incorporated cities" | \$-77,686,440 |
| Commercial | \$-155,569,230 |
| Industrial | \$-29,263,380 |
| Multiresidential | \$-49,831,380 |
| TOTAL | \$-316,089,780 |

HISTORY OF ASSESSMENT PROTESTS



ASSESSMENT PROTESTS

| ASSESSMENT YEAR | PROTESTS FILED |
|-----------------|----------------|
| 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 |
| 2018 | 704 |
| 2019 | 7,893 |
| 2020 | 713 |
| 2021 | 5,130 |

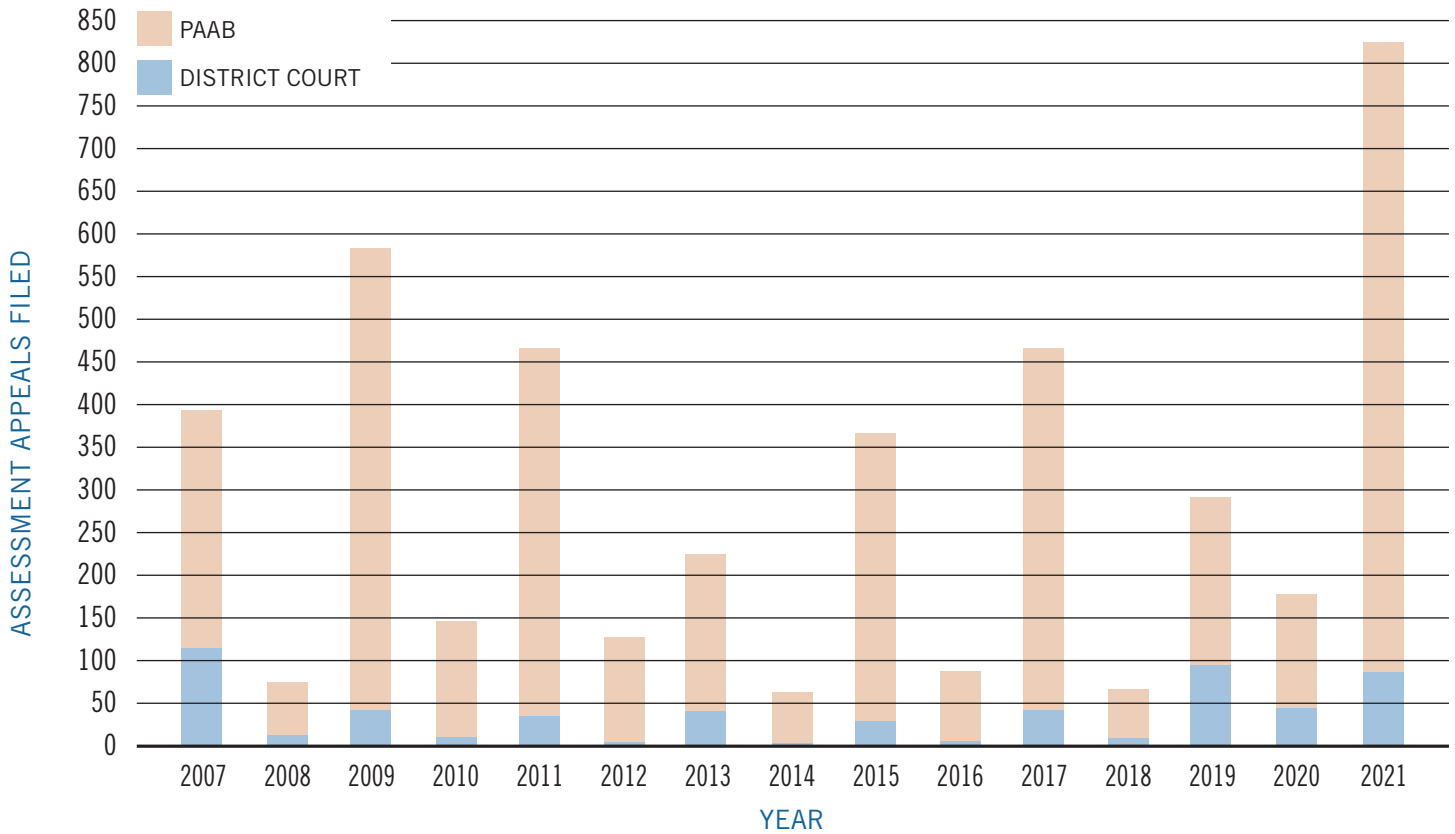
Property owners have the right to protest their property’s valuation to the Board of Review. The Board of Review is an independent board composed of 10 private citizens appointed by the Conference Board.

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 2021, there were 5,130 protests filed. Of these, about 38% were upheld and 62% were denied.

HISTORY OF ASSESSMENT APPEALS

DISTRICT COURT VS. PROPERTY ASSESSMENT APPEAL BOARD



APPEALS FILED

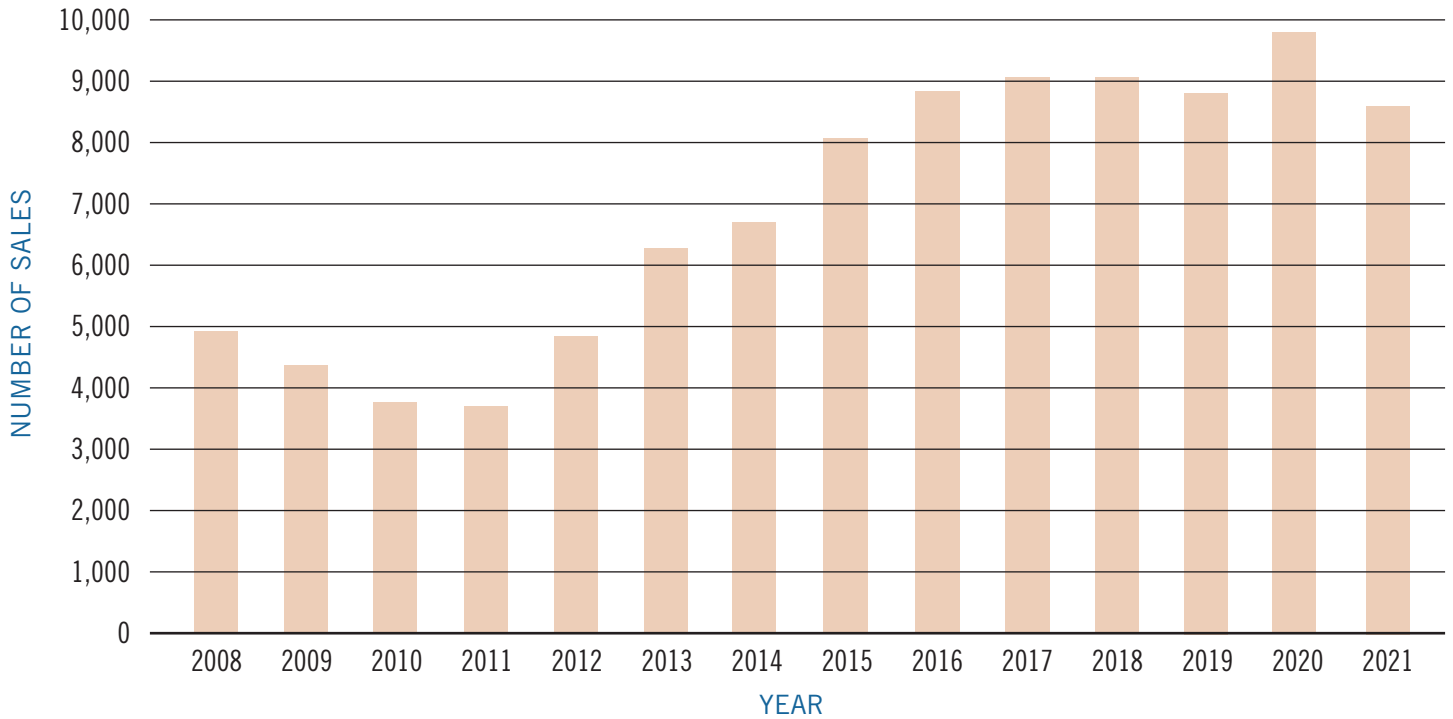
| YEAR | DISTRICT COURT | PAAB | TOTAL |
|------|----------------|------|-------|
| 2007 | 116 | 275 | 391 |
| 2008 | 10 | 62 | 72 |
| 2009 | 43 | 540 | 583 |
| 2010 | 7 | 140 | 147 |
| 2011 | 37 | 426 | 463 |
| 2012 | 3 | 124 | 127 |
| 2013 | 42 | 183 | 225 |
| 2014 | 2 | 54 | 56 |
| 2015 | 22 | 336 | 358 |
| 2016 | 4 | 85 | 89 |
| 2017 | 41 | 423 | 464 |
| 2018 | 7 | 56 | 63 |
| 2019 | 94 | 199 | 293 |
| 2020 | 44 | 135 | 179 |
| 2021 | 84 | 740 | 824 |

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.

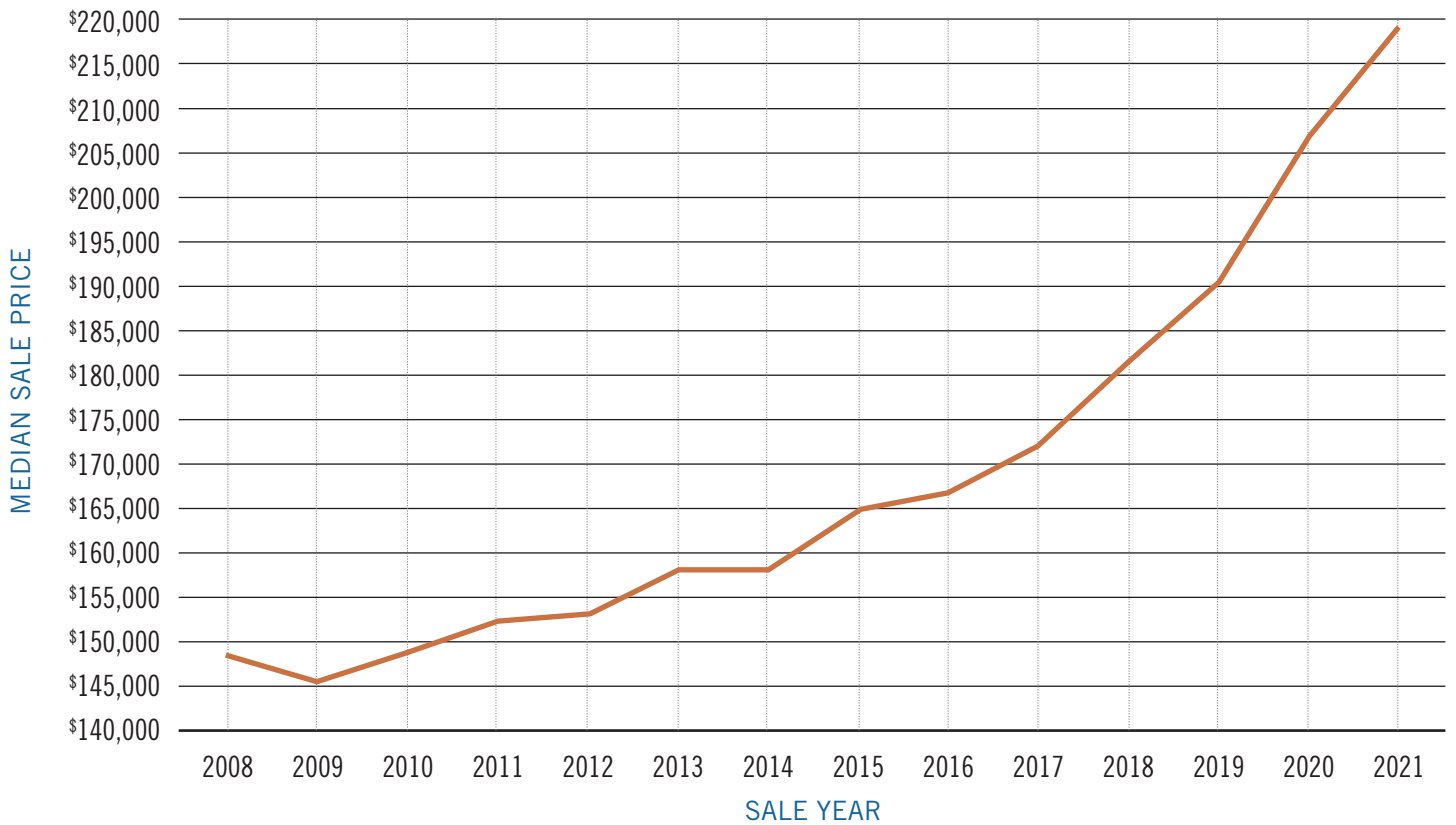
In 2021, a total of 824 Board of Review decisions were appealed to either District Court or to PAAB, the largest number of appeals since PAAB was created in 2007. The increase was largely due to appeals on six townhome or condominium projects. These are individually parceled but operated as a typical apartment project. This accounted for 421 of the appealed parcels.

RESIDENTIAL PROPERTY SALES

RESIDENTIAL SALES BY YEAR

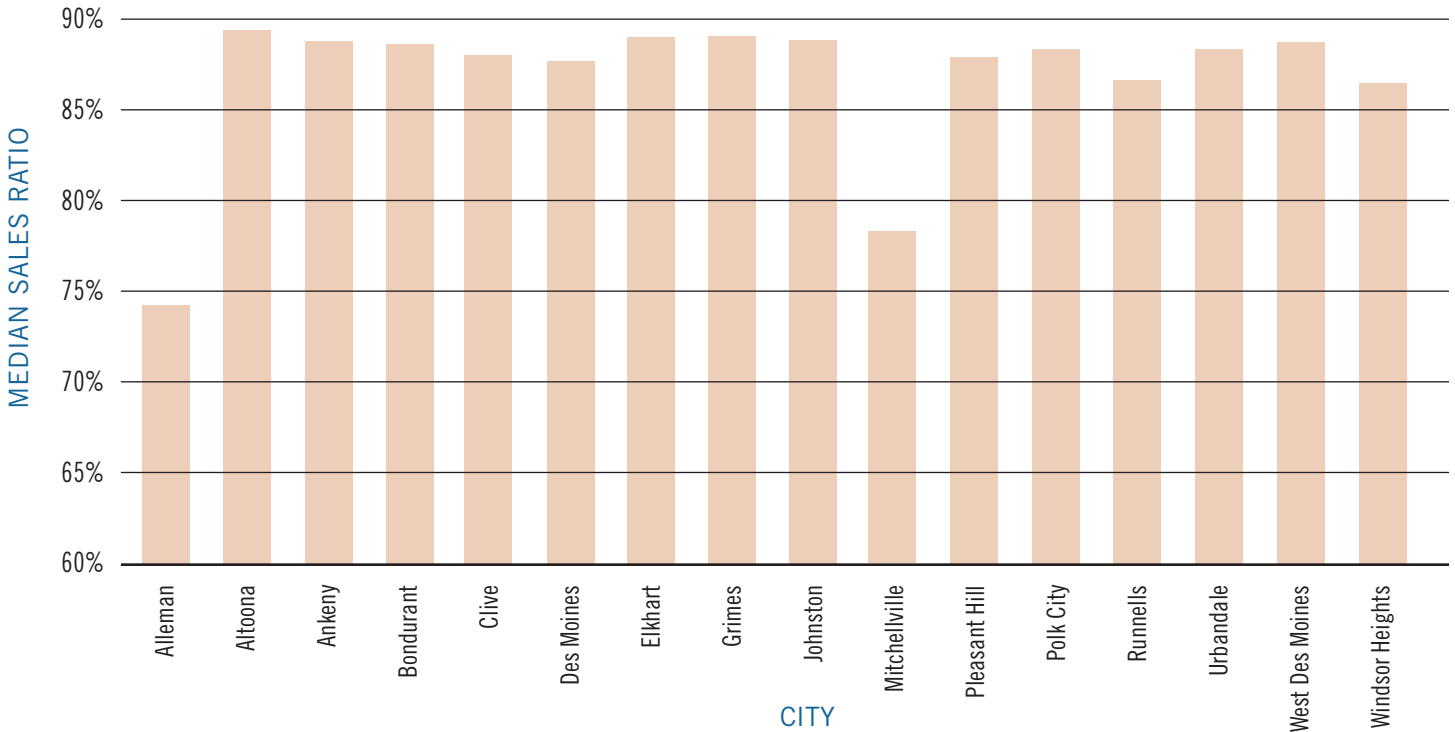


MEDIAN SALE PRICE OF SINGLE FAMILY HOMES



RESIDENTIAL PROPERTY SALES STATISTICS BY CITY

MEDIAN SALES RATIO BY CITY¹



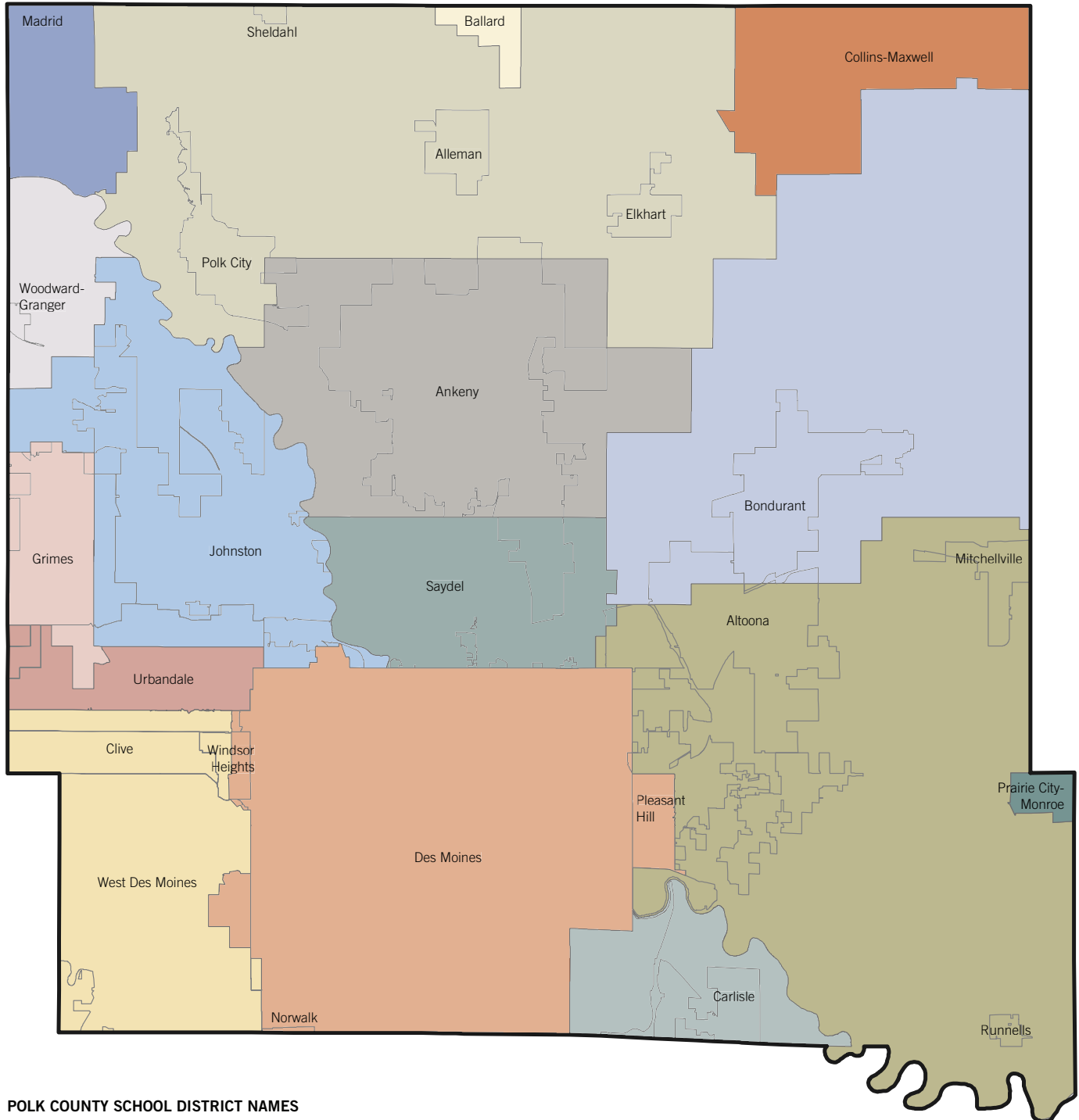
MEDIAN SALES RATIO BY CITY¹

| JURISDICTION | NUMBER OF SALES | MEDIAN SALES RATIO |
|-----------------|-----------------|--------------------|
| Alleman | 4 | 74.34 |
| Altoona | 333 | 89.35 |
| Ankeny | 1,392 | 88.74 |
| Bondurant | 147 | 88.57 |
| Clive | 197 | 88.05 |
| Des Moines | 3,829 | 87.76 |
| Elkhart | 22 | 88.97 |
| Grimes | 303 | 89.05 |
| Johnston | 368 | 88.90 |
| Mitchellville | 19 | 78.08 |
| Pleasant Hill | 178 | 87.94 |
| Polk City | 102 | 88.27 |
| Runnells | 9 | 86.64 |
| Urbandale | 550 | 88.29 |
| West Des Moines | 773 | 88.87 |
| Windsor Heights | 113 | 86.55 |

¹ There were no sales in the Polk County portion of Carlisle in 2021.

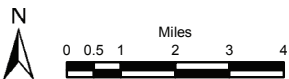
POLK COUNTY TAXABLE PARCEL COUNT BY SCHOOL DISTRICT

| DISTRICT | PARCELS | DISTRICT | PARCELS | DISTRICT | PARCELS | DISTRICT | PARCELS |
|------------------|---------|----------------------|---------|---------------------|---------|------------------|----------------|
| Ankeny | 27,766 | Collins-Maxwell | 341 | Madrid | 230 | Southeast Polk | 16,352 |
| Ballard | 37 | Dallas Center-Grimes | 4,819 | North Polk | 5,130 | Urbandale | 7,971 |
| Bondurant Farrar | 4,647 | Des Moines | 74,536 | Prairie City-Monroe | 2 | West Des Moines | 21,765 |
| Carlisle | 1,245 | Johnston | 13,474 | Saydel | 4,596 | Woodward Granger | 648 |
| | | | | | | TOTAL | 183,559 |



POLK COUNTY SCHOOL DISTRICT NAMES

- | | | | |
|----------------------------|--------------------------------|-------------------------------|----------------------------|
| ANKENY COMMUNITY | COLFAX-MINGO COMMUNITY | MADRID COMMUNITY | URBANDALE COMMUNITY |
| BALLARD COMMUNITY | COLLINS-MAXWELL COMMUNITY | NORTH POLK COMMUNITY | WEST DES MOINES COMMUNITY |
| BONDURANT-FARRAR COMMUNITY | DALLAS CENTER-GRIMES COMMUNITY | PRAIRIE CITY-MONROE COMMUNITY | WOODWARD-GRANGER COMMUNITY |
| CARLISLE COMMUNITY | DES MOINES COMMUNITY | SAYDEL COMMUNITY | |
| JOHNSTON COMMUNITY | | SOUTHEAST POLK COMMUNITY | |





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
www.assess.co.polk.ia.us