

# 2022 ANNUAL REPORT



OFFICE OF  
POLK COUNTY  
ASSESSOR

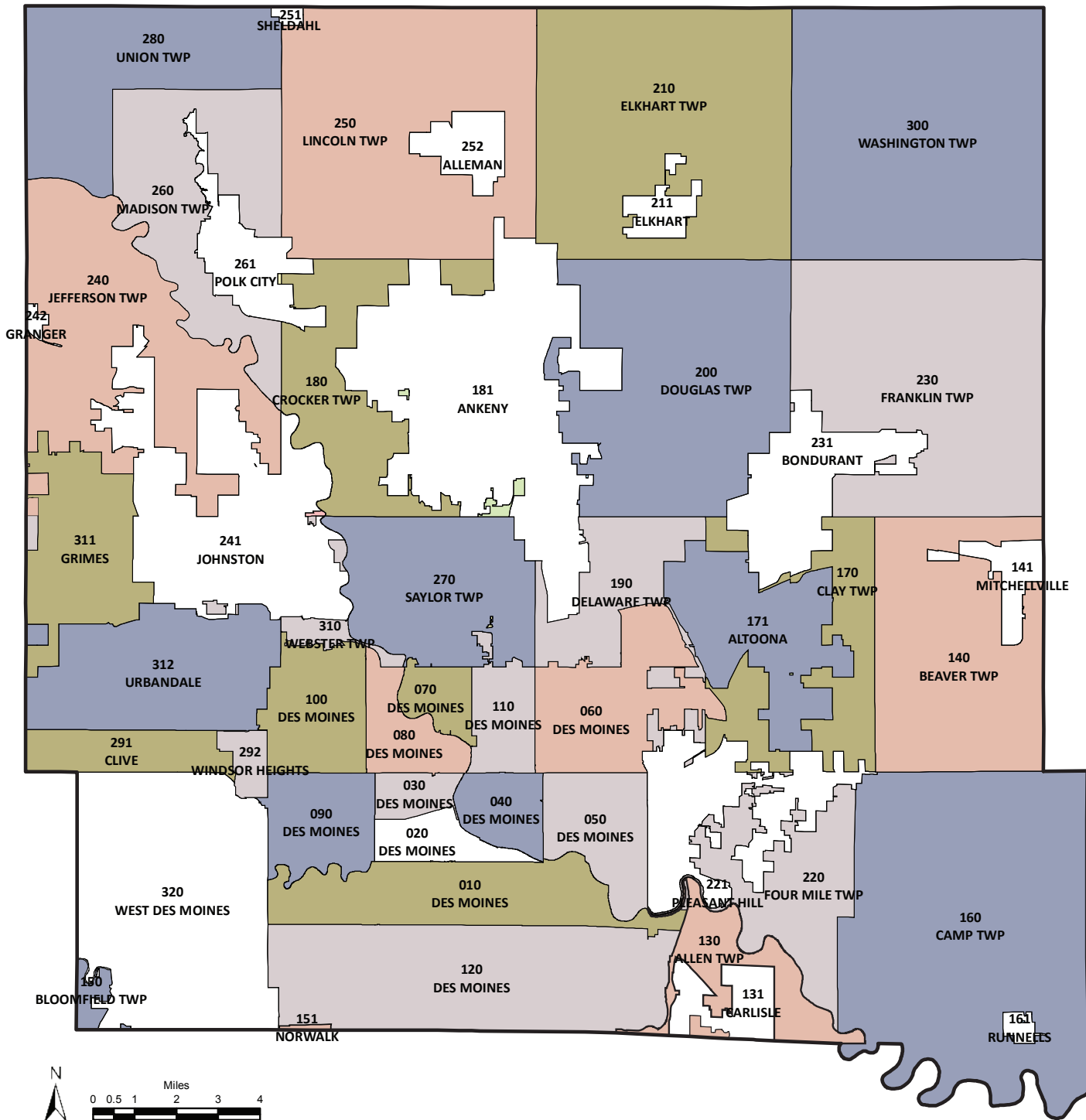
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OFFICE OF POLK COUNTY ASSESSOR  
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# POLK COUNTY TAXABLE PARCEL COUNT AND ACRE TOTALS

JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES
Alleman	238	1,706	Clive	3,796	2,027	Grimes	5,979	5,280	Saylor Twp	3,188	6,219
Allen Twp	256	2,913	Crocker Twp	1,856	5,542	Jefferson Twp	1,075	7,668	Sheldahl	103	153
Altoona	7,327	5,572	Delaware Twp	1,865	4,355	Johnston	7,709	7,326	Union Twp	342	9,023
Ankeny	26,360	13,193	Des Moines	75,665	32,099	Lincoln Twp	556	19,791	Urbandale	12,478	6,609
Beaver Twp	655	12,910	Douglas Twp	759	17,536	Madison Twp	153	3,928	Washington Twp	586	18,898
Bloomfield Twp	6	26	Elkhart	491	1,065	Mitchellville	744	1,203	Webster Twp	366	519
Bondurant	3,101	4,999	Elkhart Twp	787	20,619	Norwalk	1	6	West Des Moines	15,650	10,314
Camp Twp	1,349	19,461	Fourmile Twp	1,103	5,520	Pleasant Hill	3,908	4,784	Windsor Heights	2,090	660
Carlisle	94	1,925	Franklin Twp	996	14,583	Polk City	2,516	2,028			
Clay Twp	523	5,588	Granger	199	160	Runnells	228	210	<b>TOTAL</b>	<b>185,415</b>	<b>276,418</b>



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Photo Courtesy: City of Johnston



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## MESSAGE FROM THE ASSESSOR

Polk County Conference Board:

I am happy to present the 2022 Annual Report on behalf of the dedicated employees of the Polk County Assessor's Office. This report summarizes our activity in 2022 and includes statistics, charts, and narrative information. I hope you find it informative and useful.

In Iowa, the assessor is responsible for determining the actual value of all real property in their jurisdiction each year. Our biennial assessment system requires properties to be revalued every odd-numbered year. For even-numbered years, the assessments for most properties stay the same unless there was a change in the property that would cause the value to change.

For the 2022 assessment roll, the total assessed value in Polk County increased to \$53.4 billion, which represented a 2.4% increase over the 2021 assessment roll. Most of this increase was due to new construction. Residential property accounted for 65% of this value, while commercial property accounted for 24%.

A change that took effect Jan. 1, 2022, was the merging of the multiresidential classification with the residential classification. This complies with a new Iowa law and makes multiresidential properties eligible for the residential rollback. Although the two classifications will be combined for purposes of taxation, they will be separate subcategories for analysis purposes. Going forward, multiresidential properties will be categorized as residential 3+.

I'm excited that our office, with your approval, entered into an agreement with a leading provider to local U.S. governments to capture high-definition, dynamic, 360-degree street level imagery of all Polk County properties. The capture took place June 30, 2022 through Sept. 11, 2022. It is now available to all local governments in Polk County at no additional cost.

I'm excited that our office, with your approval, entered into an agreement with a leading provider to local U.S. governments to capture high-definition, dynamic, 360-degree street level imagery of all Polk County properties. The capture took place June 30, 2022 through Sept. 11, 2022.

The enhanced property photos can be used to help improve such things as public safety, emergency response, law enforcement tactical and strategic planning, and fire pre-planning and situation analysis, to name a few.

For the last half of 2022, we devoted most of our time to preparing for the 2023 reevaluation, which will be the actual values as of Jan. 1, 2023. Most property types have been doing quite well in the marketplace and our office will adjust the valuations to reflect changes in the market since our last reassessment two years ago.

Interest rates significantly changed during 2022. They hovered around 3.5% at the beginning of the year and almost doubled by the end of the year. They gradually rose to 5% in the first quarter; during the spring and summer months, they ranged from 5–6%; and beginning in the fall they were around 7%. For residential properties, this affected demand as it cut into buyers' purchasing power. Sale prices rose during the first half of the year, leveled off in the third quarter, and began to decline in the fourth quarter. With that being said, the median sale price for the year was significantly higher than in 2021.

This caused the assessment-to-market value level for residential property to fall to 80%, meaning properties are assessed for about 80% of what they are selling for. That falls below the standards required by law.

Photo Courtesy: City of Altoona



Our office will be adjusting residential assessed values upward in the neighborhood of 22%, on average, in order to comply with the law. This will be the highest market move that we have ever experienced. That doesn't mean that taxable values will rise by 22% though. Due to the residential rollback, which limits the statewide growth in residential taxable value to 3%, the typical increase in taxable value for residential properties will be about 3%.

Because of that, our office will be adjusting residential assessed values upward in the neighborhood of 22%, on average, in order to comply with the law. This will be the highest market move that we have ever experienced.

That doesn't mean that taxable values will rise by 22%, though. Due to the residential rollback, which limits the statewide growth in residential taxable value to 3%, the typical increase in taxable value for residential properties will be about 3%.

Residential 3+ properties continued to sell well, and in order to comply with the state standards, will see approximately a 25% increase in value for the 2023 reassessment. Overall, commercial properties will see about a 20% increase in value, but that will vary

depending on the property type; 2023 is going to be a very challenging year.

We continually try to improve our service to our stakeholders. Our staff is dedicated, knowledgeable, courteous, and professional. It's a pleasure to work with them.

I'm honored to serve the citizens of Polk County. Please don't hesitate to contact me if you have any questions or concerns, or if you would like additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Randy Ripperger".

Randy Ripperger  
Polk County Assessor



## OUR MISSION AND VALUES

### 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.

### 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 2022

### MAYORS

Bob Kramme, Alleman  
 Dean O'Connor, Altoona  
 Mark Holm, Ankeny  
 Doug Elrod, Bondurant  
 Drew Merrifield, Carlisle  
 John Edwards, Clive  
 Frank Cownie, Des Moines  
 Colten Fors, Elkhart  
 Tony James, Granger  
 Scott Mikkelsen, Grimes  
 Paula Dierenfeld, Johnston  
 Nicholas Murrow, Mitchellville  
 Tom Phillips, Norwalk  
 Sara Kurovski, Pleasant Hill  
 Steve Karsjen, Polk City  
 Gerald Lane, Runnells  
 Todd Anderson, Sheldahl  
 Bob Andeweg, Urbandale  
 Russ Trimble, West Des Moines  
 Mike Jones, Windsor Heights

### POLK COUNTY SUPERVISORS

Robert Brownell  
 Angela Connolly, Chairperson  
 Tom Hockensmith  
 Matt McCoy  
 Steve Van Oort

### BOARDS OF EDUCATION

Trent Murphy, Ankeny  
 Chris Freese, Bondurant-Farrar  
 Teree Caldwell-Johnson, Des Moines  
 Katie Fiala, Johnston  
 Joe Heintz, North Polk  
 Julie Jennings, Saydel  
 Brett Handy, Southeast Polk  
 Ashley Anderson, Urbandale  
 Lonnie Dafney, 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 — 2022 Assessor's Office

For the 2022 assessment roll, the total assessed value in Polk County increased to \$53.4 billion, which represents a 2.4% increase over the 2021 assessment roll.

## ADMINISTRATION

**Randy Ripperger, CAE, ICA**  
County Assessor

**Bryon Tack, MAI, CAE, ICA**  
Chief Deputy Assessor

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

## APPRAISERS

- Erica Cleaver, Residential Appraiser I
- Sarah Cunningham, SRA, Residential Appraiser II
- Katelyn Evans, Residential Appraiser Trainee
- Scott Harvey, Residential Appraiser I
- Allison Martin, Commercial Appraiser I
- Jessica McNeil, RES, ICA, Residential Appraiser II
- Kelley Neumann, Commercial Appraiser I
- Paul O'Connell, Residential Appraiser I
- Braxton Peats, Commercial Appraiser I
- Joe Peterson, Residential Appraiser I
- Andrew Rand, Residential Appraiser I
- Brett Tierney, Residential Appraiser I
- Joe Tursi, Residential Appraiser I
- Austin Viggers, Commercial Appraiser I

## OFFICE PERSONNEL

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

## BOARD OF REVIEW

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

## EXAMINING BOARD

- Ned Miller
- Kathryn Ramaekers
- Frank Smith



Photo Courtesy: City of Bondurant



REAL PROPERTY

INCLUDES 185,415 PARCELS OF TAXABLE PROPERTY	100% VALUE	
	TOWNSHIPS	CITIES
Agricultural Lands	\$182,084,590	\$41,730,480
Residential (includes residences on ag property)	\$199,064,750	\$34,534,964,780
Commercial Properties	\$702,032,020	\$12,230,964,420
Residential 3+ Properties	\$21,396,370	\$4,143,692,240
Industrial Properties	\$248,383,120	\$1,079,571,940
<b>TOTAL TAXABLE REAL ESTATE*</b>	<b>\$1,352,960,850</b>	<b>\$52,030,923,860</b>
		<b>\$53,383,884,710</b>

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

A change that took effect Jan. 1, 2022, was the merging of the multiresidential classification with the residential classification category. This complies with a new Iowa law and makes multiresidential properties eligible for the residential rollback.



Photo: Nicholas Vassios - unsplash.com

PARCEL COUNT

PROPERTY CLASSIFICATION	2022	% OF TOTAL	2021	DIFFERENCE	% CHANGE
Residential	167,664	90.4%	166,623	1,041	0.6%
Commercial	9,681	5.2%	9,321	360	3.9%
Residential 3+	1,928	1.0%	1,444	484	33.5%
Industrial	654	0.4%	644	10	1.6%
Agricultural	5,488	3.0%	5,527	-39	-0.7%
<b>TOTAL</b>	<b>185,415</b>	<b>100.0%</b>	<b>183,559</b>	<b>1,856</b>	<b>1.0%</b>

ASSESSMENT ROLL VALUE

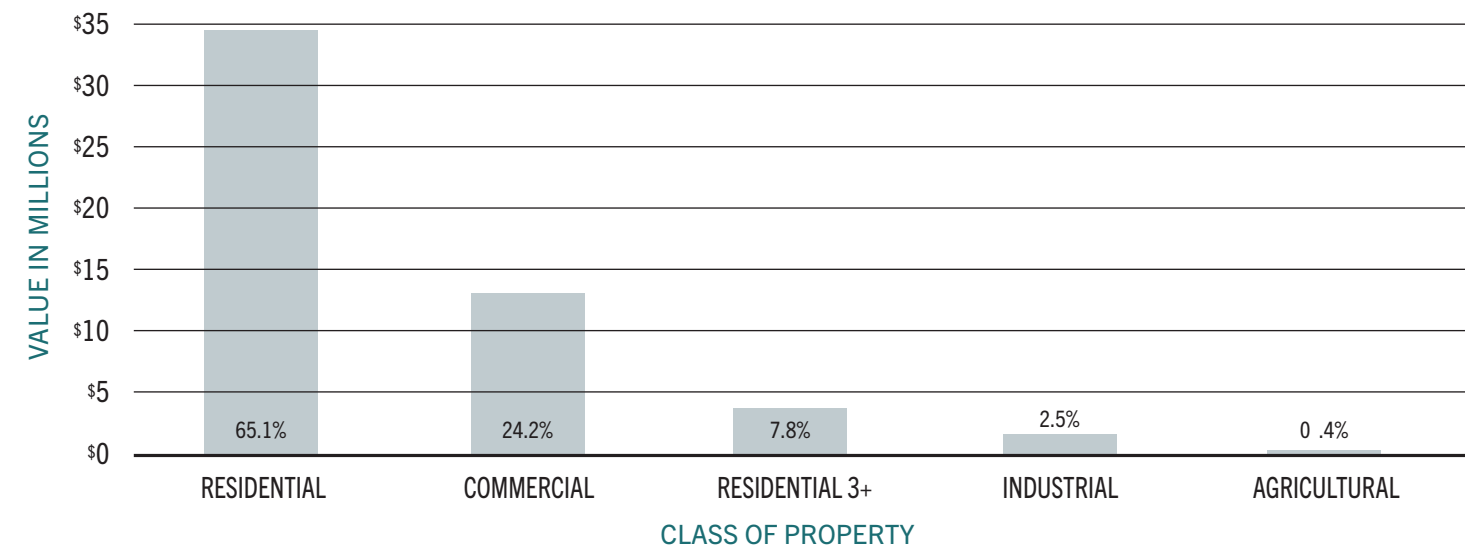
PROPERTY CLASSIFICATION	2022	% OF TOTAL	2021	DIFFERENCE	% CHANGE
Residential*	\$34,734,029,530	65.06%	\$35,726,748,170	-\$992,718,640	-2.8%
Commercial	\$12,932,996,440	24.23%	\$12,686,894,410	\$246,102,030	1.9%
Residential 3+*	\$4,165,088,610	7.80%	\$2,209,484,780	\$1,955,603,830	88.5%
Industrial	\$1,327,955,060	2.49%	\$1,259,597,460	\$68,357,600	5.4%
Agricultural	\$223,815,070	0.42%	\$225,848,280	-\$2,033,210	-0.9%
<b>TOTAL</b>	<b>\$53,383,884,710</b>	<b>100.00%</b>	<b>\$52,108,573,100</b>	<b>\$1,275,311,610</b>	<b>2.4%</b>

\*This includes a transfer of \$1,822,529,250 for condos and cooperatives from Residential class to Residential 3+ in order to comply with a change in the law.

TOTAL VALUATION BY CLASS<sup>1</sup>

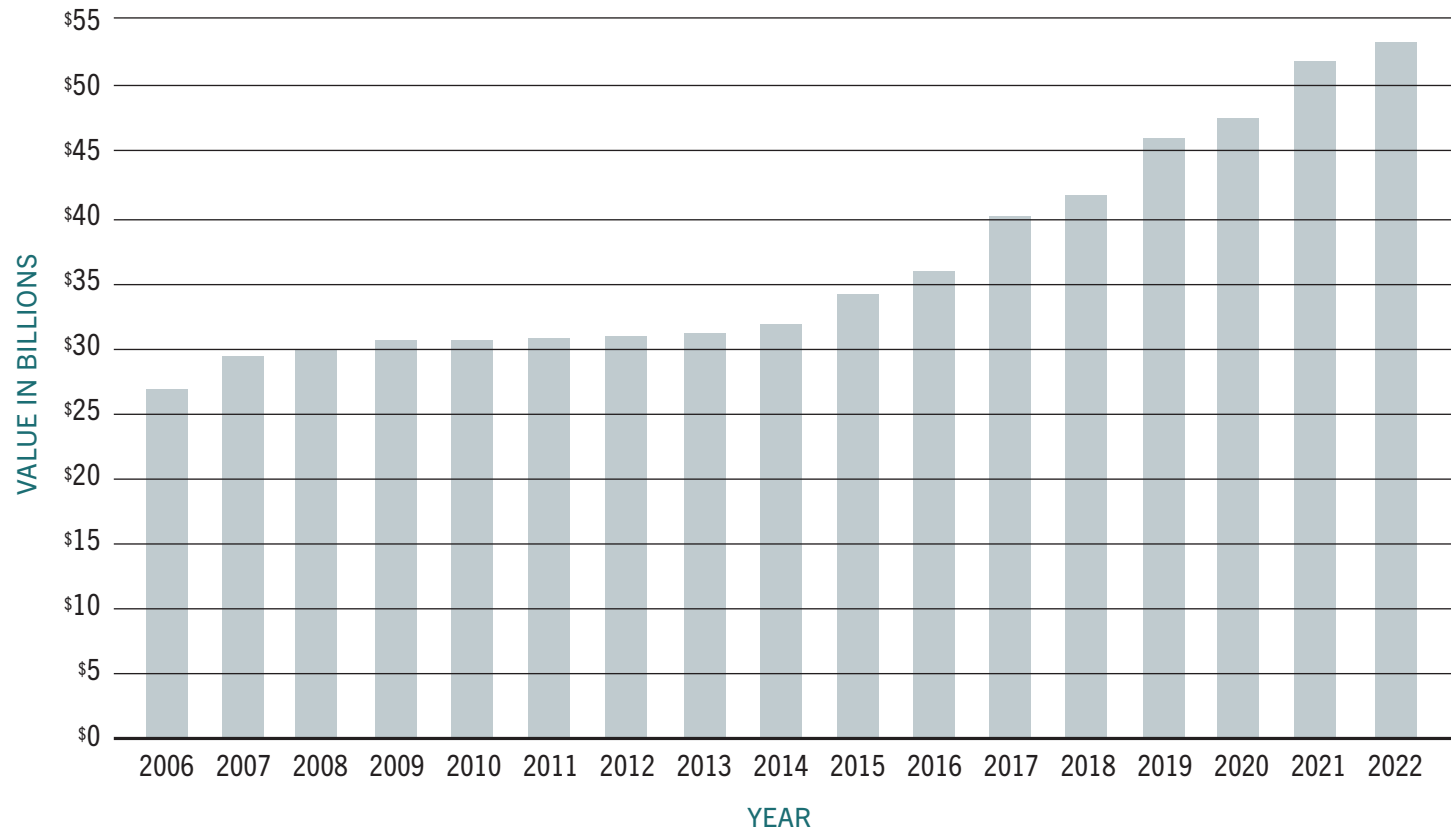
As noted on pages 8–9, the 2022 total assessed valuation for Polk County is \$53,383,884,710.

The chart below shows the distribution of this valuation by class of property.



<sup>1</sup> Includes TIF valuation

## HISTORY OF ASSESSMENT ROLLS



YEAR	TOTAL ASSESSMENT VALUE	DOLLAR CHANGE	PERCENT CHANGE
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%
2022	\$53,383,884,710	\$1,275,311,610	2.4%

## VALUATION AND PARCEL COUNT BREAKDOWN BY SCHOOL DISTRICT

### PARCEL COUNT BY CLASS AND SCHOOL DISTRICT

SCHOOL DISTRICT	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL 3+	TOTAL
Ankeny	26,408	375	831	32	293	27,939
Ballard	11	26	0	0	0	37
Bondurant-Farrar	3,777	914	178	5	10	4,884
Carlisle	1,015	205	29	3	0	1,252
Collins-Maxwell	100	246	0	0	0	346
Dallas Center-Grimes	4,466	145	296	18	30	4,955
Des Moines	68,516	193	4,389	398	1,142	74,638
Johnston	12,783	241	627	17	82	13,750
Madrid	102	133	0	0	0	235
North Polk	4,267	1,058	198	2	13	5,538
Prairie City-Monroe	0	0	1	1	0	2
Saydel	3,601	180	697	91	41	4,610
Southeast Polk	14,460	1,482	630	21	114	16,707
Urbandale	7,579	43	356	13	34	8,025
West Des Moines	20,021	159	1,444	53	169	21,846
Woodward-Granger	558	88	5	0	0	651
<b>TOTAL</b>						<b>185,415</b>

### ASSESSMENT ROLL VALUATION BY SCHOOL DISTRICT

SCHOOL DISTRICT	2022	2021	% CHANGE	PERCENT OF CURRENT ROLL
Ankeny	\$8,717,004,470	\$8,383,489,290	4.0%	16.3%
Ballard	\$3,560,310	\$3,354,710	6.1%	0.0%
Bondurant-Farrar	\$2,233,514,000	\$2,095,164,330	6.6%	4.2%
Carlisle	\$264,153,010	\$257,949,240	2.4%	0.5%
Collins-Maxwell	\$31,762,360	\$31,182,760	1.9%	0.1%
Dallas Center-Grimes	\$1,997,425,980	\$1,869,055,500	6.9%	3.7%
Des Moines	\$16,311,632,400	\$16,216,659,850	0.6%	30.6%
Johnston	\$4,986,550,990	\$4,871,973,790	2.4%	9.3%
Madrid	\$33,859,880	\$33,397,010	1.4%	0.1%
North Polk	\$1,115,168,020	\$1,022,157,400	9.1%	2.1%
Prairie City-Monroe	\$1,140,450	\$1,220,800	-6.6%	0.0%
Saydel	\$1,839,528,430	\$1,750,639,910	5.1%	3.4%
Southeast Polk	\$4,309,012,900	\$4,139,565,640	4.1%	8.1%
Urbandale	\$2,429,088,690	\$2,408,409,570	0.9%	4.6%
West Des Moines	\$8,924,584,770	\$8,853,727,570	0.8%	16.7%
Woodward-Granger	\$185,898,050	\$170,625,730	9.0%	0.3%
<b>TOTAL</b>	<b>\$53,383,884,710</b>	<b>\$52,108,573,100</b>	<b>2.4%</b>	<b>100.0%</b>



## ASSESSMENT ROLL VALUATION BY JURISDICTION

TOWNSHIP	2021	2022	% CHANGE	PERCENT OF CURRENT ROLL
Allen Township	\$22,571,990	\$22,546,390	-0.1%	0.0%
Beaver Township	\$116,598,740	\$117,276,980	0.6%	0.2%
Bloomfield Township	\$3,524,620	\$3,524,620	0.0%	0.0%
Camp Township	\$237,533,060	\$241,994,620	1.9%	0.5%
Clay Township	\$106,212,710	\$104,218,590	-1.9%	0.2%
Crocker Township	\$620,308,980	\$641,003,670	3.3%	1.2%
Delaware Township	\$373,670,380	\$376,180,390	0.7%	0.7%
Douglas Township	\$148,754,840	\$150,980,060	1.5%	0.3%
Elkhart Township	\$123,567,940	\$124,475,560	0.7%	0.2%
Fourmile Township	\$255,597,490	\$258,134,190	1.0%	0.5%
Franklin Township	\$194,067,720	\$199,747,560	2.9%	0.4%
Jefferson Township	\$331,856,300	\$348,198,950	4.9%	0.7%
Lincoln Township	\$67,469,750	\$66,898,850	-0.8%	0.1%
Madison Township	\$27,612,590	\$27,980,210	1.3%	0.1%
Saylor Township	\$1,216,989,840	\$1,240,943,590	2.0%	2.3%
Union Township	\$45,675,310	\$46,315,580	1.4%	0.1%
Washington Township	\$56,981,220	\$58,391,260	2.5%	0.1%
Webster Township	\$78,346,880	\$78,922,880	0.7%	0.1%
CITIES	2021	2022	% CHANGE	PERCENT OF CURRENT ROLL
Alleman	\$47,368,130	\$46,979,180	-0.8%	0.1%
Altoona	\$3,054,841,630	\$3,191,019,710	4.5%	6.0%
Ankeny	\$7,927,526,510	\$8,332,661,260	5.1%	15.6%
Bondurant	\$892,646,840	\$991,652,740	11.1%	1.9%
Carlisle	\$50,168,440	\$51,890,820	3.4%	0.1%
Clive	\$1,760,460,880	\$1,764,866,620	0.3%	3.3%
Des Moines	\$16,498,583,060	\$16,611,679,760	0.7%	31.1%
Elkhart	\$78,452,990	\$89,047,400	13.5%	0.2%
Granger	\$48,330,090	\$55,628,040	15.1%	0.1%
Grimes	\$1,982,416,100	\$2,130,513,860	7.5%	4.0%
Johnston	\$3,045,069,140	\$3,125,698,240	2.6%	5.9%
Mitchellville	\$104,383,600	\$105,741,750	1.3%	0.2%
Norwalk	\$4,060	\$4,060	0.0%	0.0%
Pleasant Hill	\$996,844,460	\$1,040,421,760	4.4%	1.9%
Polk City	\$613,658,560	\$663,798,540	8.2%	1.2%
Runnells	\$30,809,020	\$31,094,120	0.9%	0.1%
Sheldahl	\$10,760,090	\$11,104,160	3.2%	0.0%
Urbandale	\$4,316,297,000	\$4,354,010,770	0.9%	8.2%
West Des Moines	\$6,104,595,770	\$6,164,287,390	1.0%	11.5%
Windsor Heights	\$518,016,370	\$514,050,580	-0.8%	1.0%
<b>TOTAL</b>	<b>\$52,108,573,100</b>	<b>\$53,383,884,710</b>	<b>2.4%</b>	<b>100.0%</b>

## SUMMARY OF PARCEL COUNTS BY CLASS AND JURISDICTION

TOWNSHIP	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL 3+	TOTAL
Allen Township	181	69	6	0	0	256
Beaver Township	352	293	9	0	1	655
Bloomfield Township	4	2	0	0	0	6
Camp Township	748	593	7	1	0	1,349
Clay Township	340	174	9	0	0	523
Crocker Township	1,756	91	15	0	3	1,865
Delaware Township	1,647	128	65	5	13	1,858
Douglas Township	421	331	6	0	1	759
Elkhart Township	361	417	9	0	0	787
Fourmile Township	931	162	7	0	3	1,103
Franklin Township	621	372	3	0	0	996
Jefferson Township	931	138	6	0	0	1,075
Lincoln Township	171	378	7	0	0	556
Madison Township	65	85	3	0	0	153
Saylor Township	2,463	57	580	63	25	3,188
Union Township	133	209	0	0	0	342
Washington Township	203	382	1	0	0	586
Webster Township	343	4	17	0	2	366
CITIES	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL 3+	TOTAL
Alleman	186	31	21	0	0	238
Altoona	6,659	112	386	16	62	7,235
Ankeny	24,959	228	830	54	289	26,360
Bondurant	2,857	107	126	3	8	3,101
Carlisle	28	54	9	3	0	94
Clive	3,435	2	317	9	33	3,796
Des Moines	69,397	325	4,425	387	1,131	75,665
Elkhart	387	25	74	2	3	491
Granger	194	4	1	0	0	199
Grimes	5,463	146	429	24	39	6,101
Johnston	7,483	119	320	9	63	7,994
Mitchellville	641	33	43	5	22	744
Norwalk	0	1	0	0	0	1
Pleasant Hill	3,589	104	176	14	25	3,908
Polk City	2,405	24	77	0	10	2,516
Runnells	196	9	22	0	1	228
Sheldahl	80	18	5	0	0	103
Urbandale	11,589	117	701	16	55	12,478
West Des Moines	14,447	144	893	43	123	15,650
Windsor Heights	1,998	0	76	0	16	2,090
<b>POLK COUNTY</b>	<b>167,664</b>	<b>5,488</b>	<b>9,681</b>	<b>654</b>	<b>1,928</b>	<b>185,415</b>



# PROPERTY TAX TIMELINE

The following table outlines the lengthy property assessment cycle.



## IOWA PROPERTY TAX ASSESSMENT CYCLE

STEP	DATE	ACTIVITY
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.
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.
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.
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

# 2022 TAX-EXEMPT PROPERTY SUMMARY REPORT

Polk County

## TYPE OF EXEMPT PROPERTY

<b>A. Religious Institutions</b>		
Churches	\$734,007,100	
Recreational	\$429,170	
Schools	\$126,468,490	
Residential	\$25,529,610	
Church Camps	\$3,542,000	
Exempted leased land	\$280,630	
Others	\$90,552,660	
<b>Total All Religious Institutions</b>		<b>\$980,809,660</b>
<b>B. Total All Literary Soc. and Educational Inst.</b>		
		<b>\$506,141,490</b>
<b>C. Total All Low Rent Housing</b>		
		<b>\$45,939,580</b>
<b>D. Total All Associations of War Veterans</b>		
		<b>\$2,549,500</b>
<b>E. Charitable and Benevolent Societies</b>		
Hospitals	\$678,925,470	
Fraternal Organizations	\$17,029,700	
Agricultural Societies	\$15,073,890	
Retirement Homes	\$80,421,300	
Nursing Homes	\$99,838,000	
Cemetery Association leased land	\$11,550	
Others	\$506,491,790	
<b>Total All Charitable and Benevolent Societies</b>		<b>\$1,397,791,700</b>
<b>F. Government Property (State, Federal, County, Municipal)</b>		
State	\$446,405,490	
Federal	\$173,148,730	
County	\$272,243,290	
Municipal	\$1,076,091,900	
<b>Total Government Owned Property</b>		<b>\$1,967,889,410</b>
<b>G. Public Schools (0–12, Colleges, Regent)</b>		
0–12	\$1,493,722,400	
Colleges	\$98,236,300	
Regent	\$4,953,500	
<b>Total Public Schools</b>		<b>\$1,596,912,200</b>
<b>TOTAL EXEMPT PROPERTY</b>		<b>\$6,498,033,540</b>

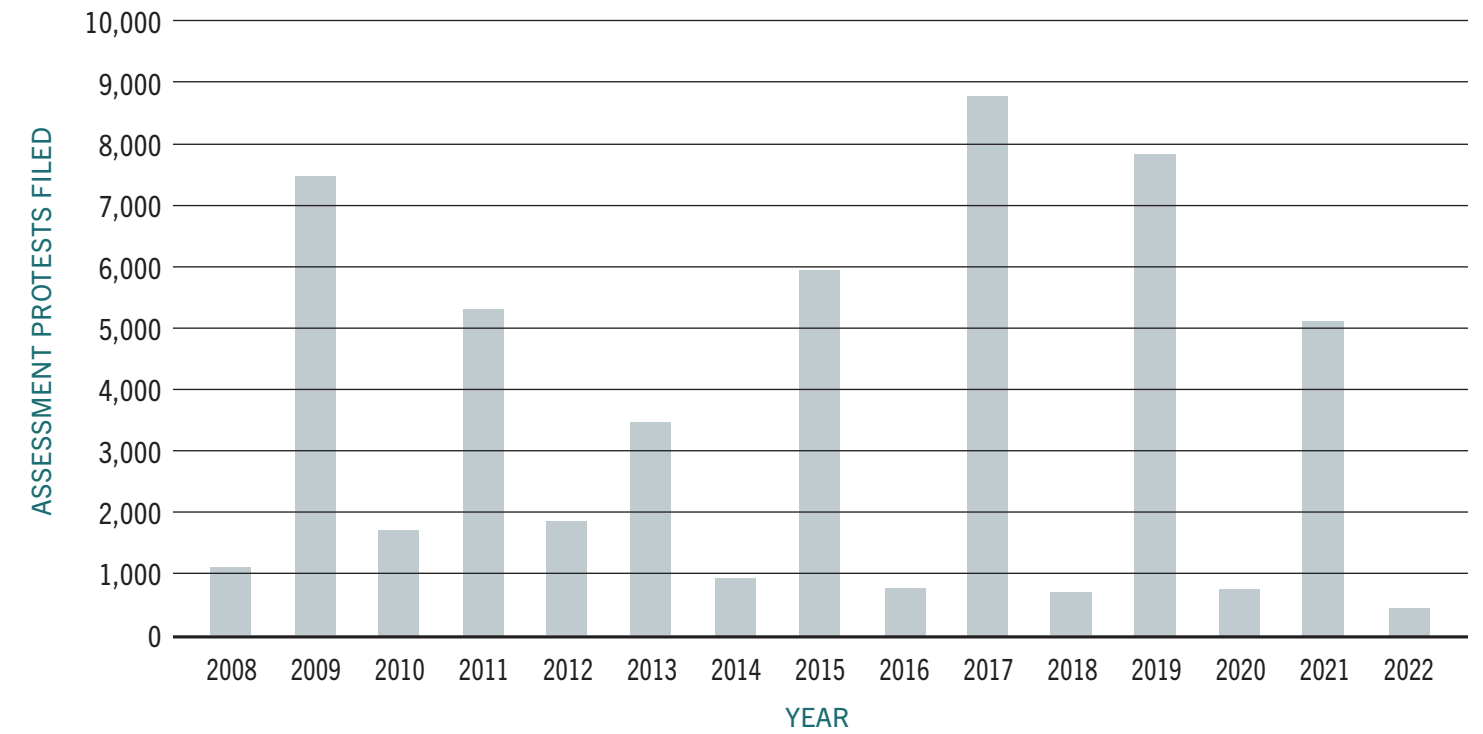


Number of protests filed for each class of property and the number of protests upheld and denied for each class. A protest is considered upheld if even a partial reduction in the assessment was made.

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED
Agricultural	5	4	1
Residential dwelling on agricultural realty	1	1	0
Residential "outside incorporated cities"	24	14	10
Residential "within incorporated cities"	75	41	34
Commercial	193	51	142
Industrial	18	6	12
Residential 3+	78	13	65
<b>TOTAL</b>	<b>394</b>	<b>130</b>	<b>264</b>

BOARD OF REVIEW ACTIONS ON ITS OWN INITIATIVE	NUMBER OF INCREASES	NUMBER OF DECREASES
Agricultural	0	1
Residential dwelling on agricultural realty	0	1
Residential "outside incorporated cities"	0	0
Residential "within incorporated cities"	1	1
Commercial	2	0
Industrial	0	0
Residential 3+	0	0
<b>TOTAL</b>	<b>3</b>	<b>3</b>

CLASS	NET INCREASE OR DECREASE
Agricultural	\$-464,390
Residential dwelling on agricultural realty	\$-36,700
Residential "outside incorporated cities"	\$-703,300
Residential "within incorporated cities"	\$-1,470,300
Commercial	\$-30,873,060
Industrial	\$-4,400,000
Residential 3+	\$-8,523,020
<b>TOTAL</b>	<b>\$-43,530,170</b>



ASSESSMENT PROTESTS

ASSESSMENT YEAR	PROTESTS FILED
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
2022	394

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.

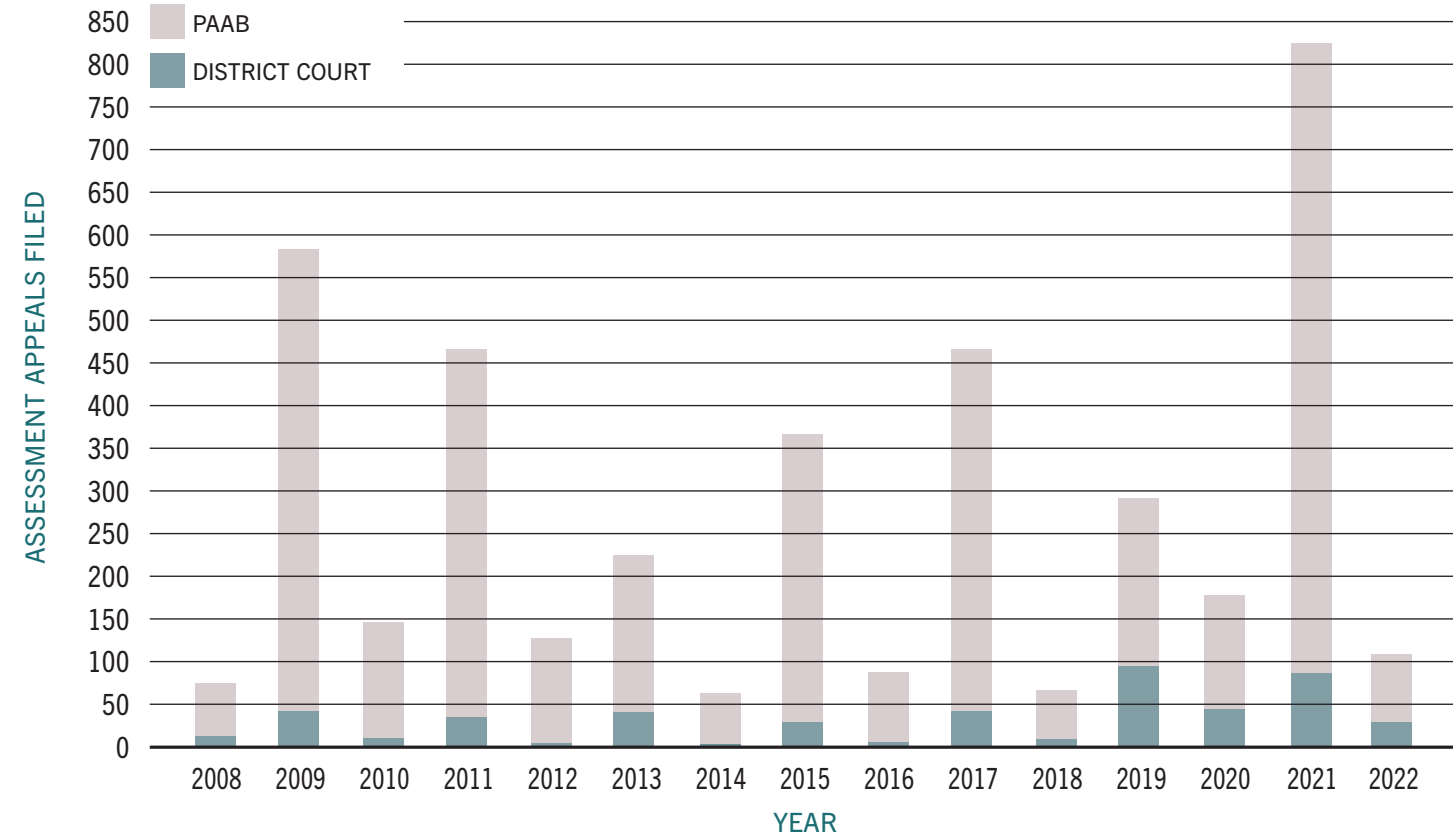
The Board of Review considers all evidence presented by the property owner and the Assessor's office at a hearing and then issues a decision on the value of the property in question.

In 2022, there were 394 protests filed. Of these, 33% were upheld and 67% were denied.



# HISTORY OF ASSESSMENT APPEALS

## DISTRICT COURT VS. PROPERTY ASSESSMENT APPEAL BOARD



## APPEALS FILED

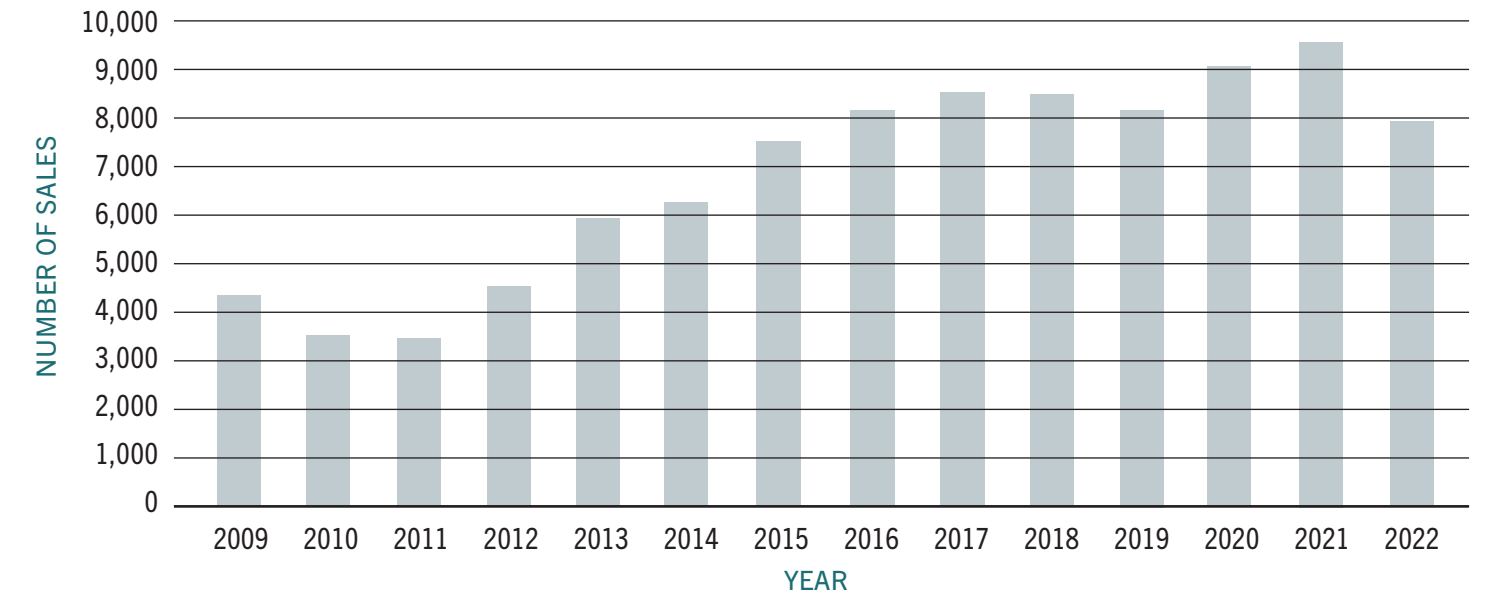
YEAR	DISTRICT COURT	PAAB	TOTAL
2008	10	62	72
2009	43	540	583
2010	7	140	147
2011	37	426	463
2012	3	124	127
2013	42	183	225
2014	2	54	56
2015	22	336	358
2016	4	85	89
2017	41	423	464
2018	7	56	63
2019	94	199	293
2020	44	135	179
2021	84	740	824
2022	28	82	110

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.

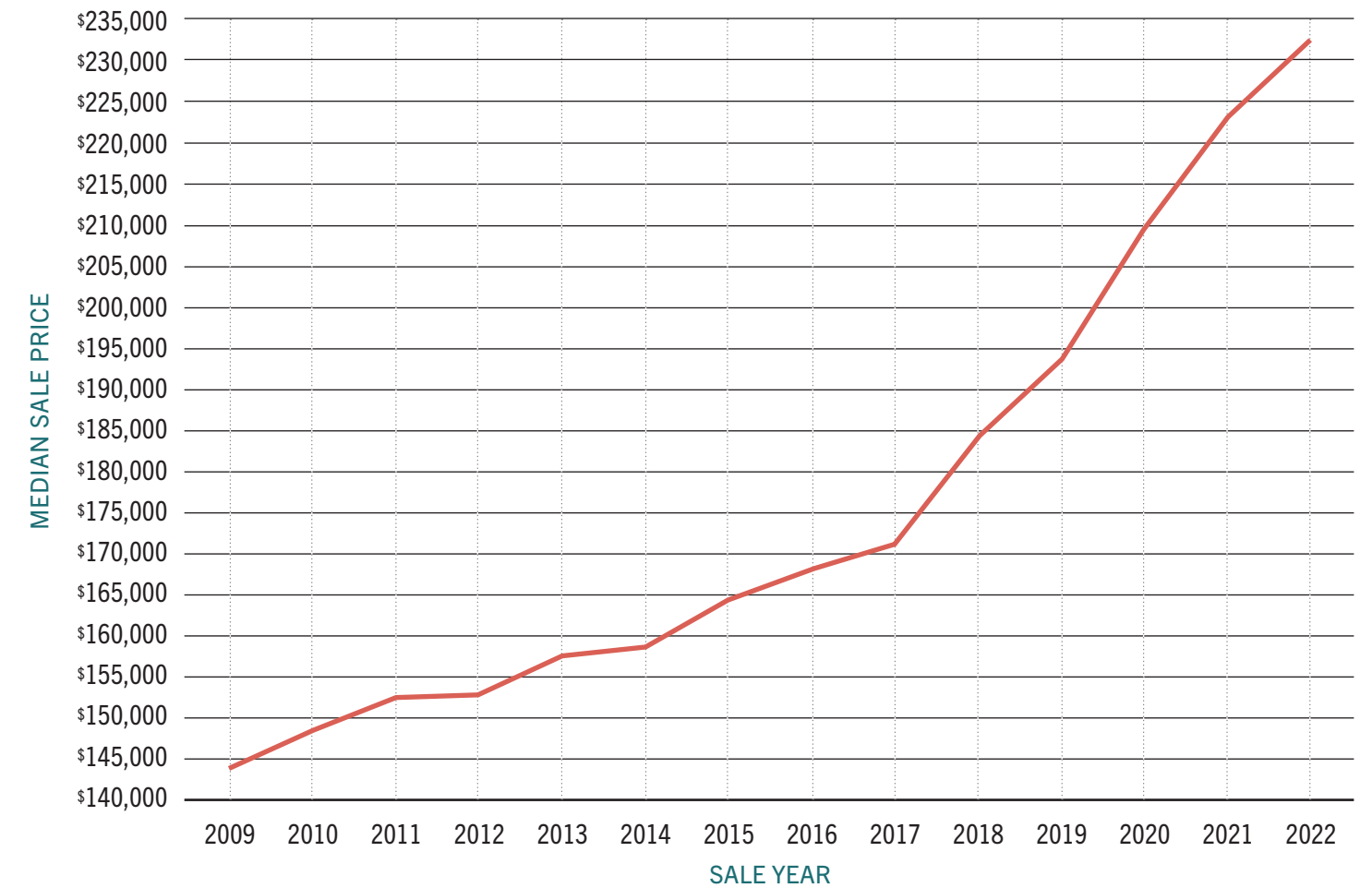
In 2022, a total of 110 Board of Review decisions were appealed to either District Court or to PAAB.

# RESIDENTIAL PROPERTY SALES

## RESIDENTIAL SALES BY YEAR



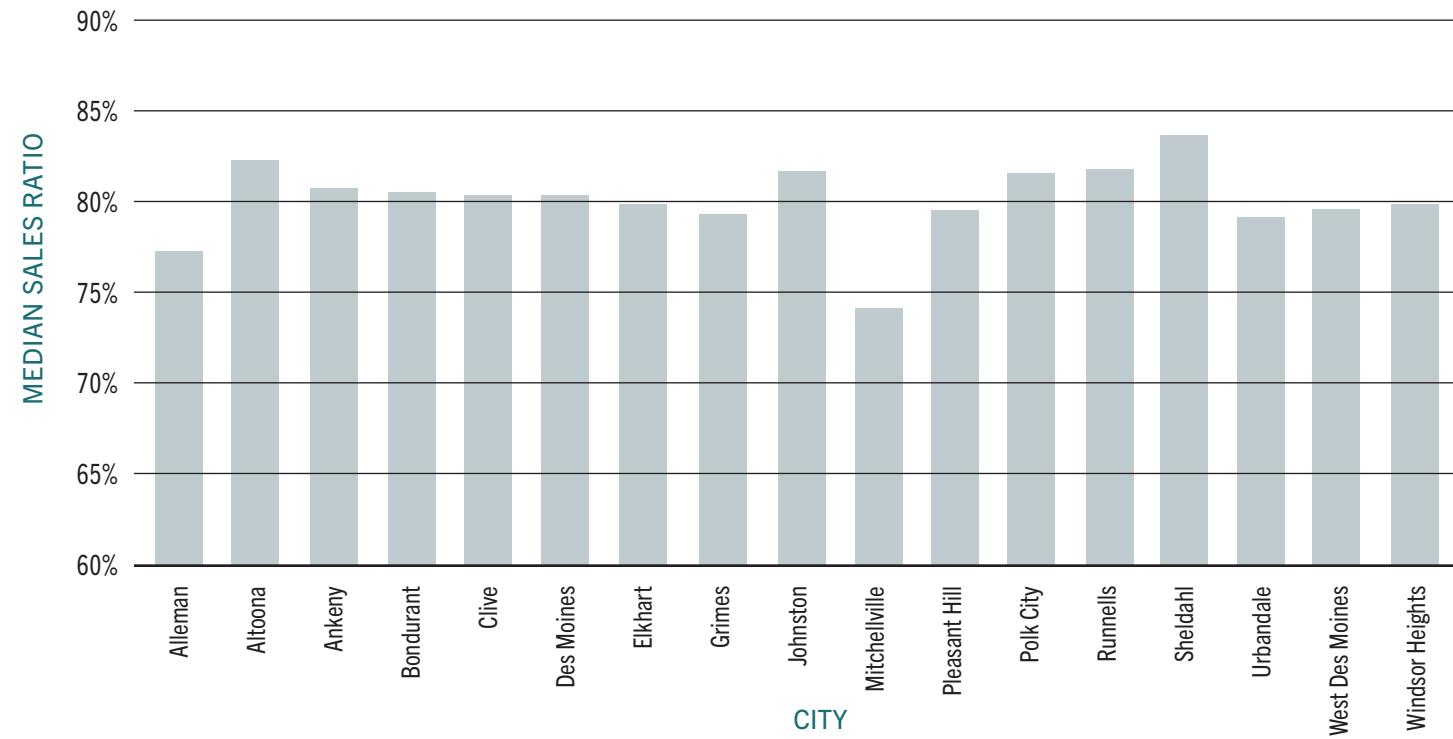
## MEDIAN SALE PRICE OF SINGLE FAMILY HOMES





# RESIDENTIAL PROPERTY SALES STATISTICS BY CITY

## MEDIAN SALES RATIO BY CITY<sup>1</sup>



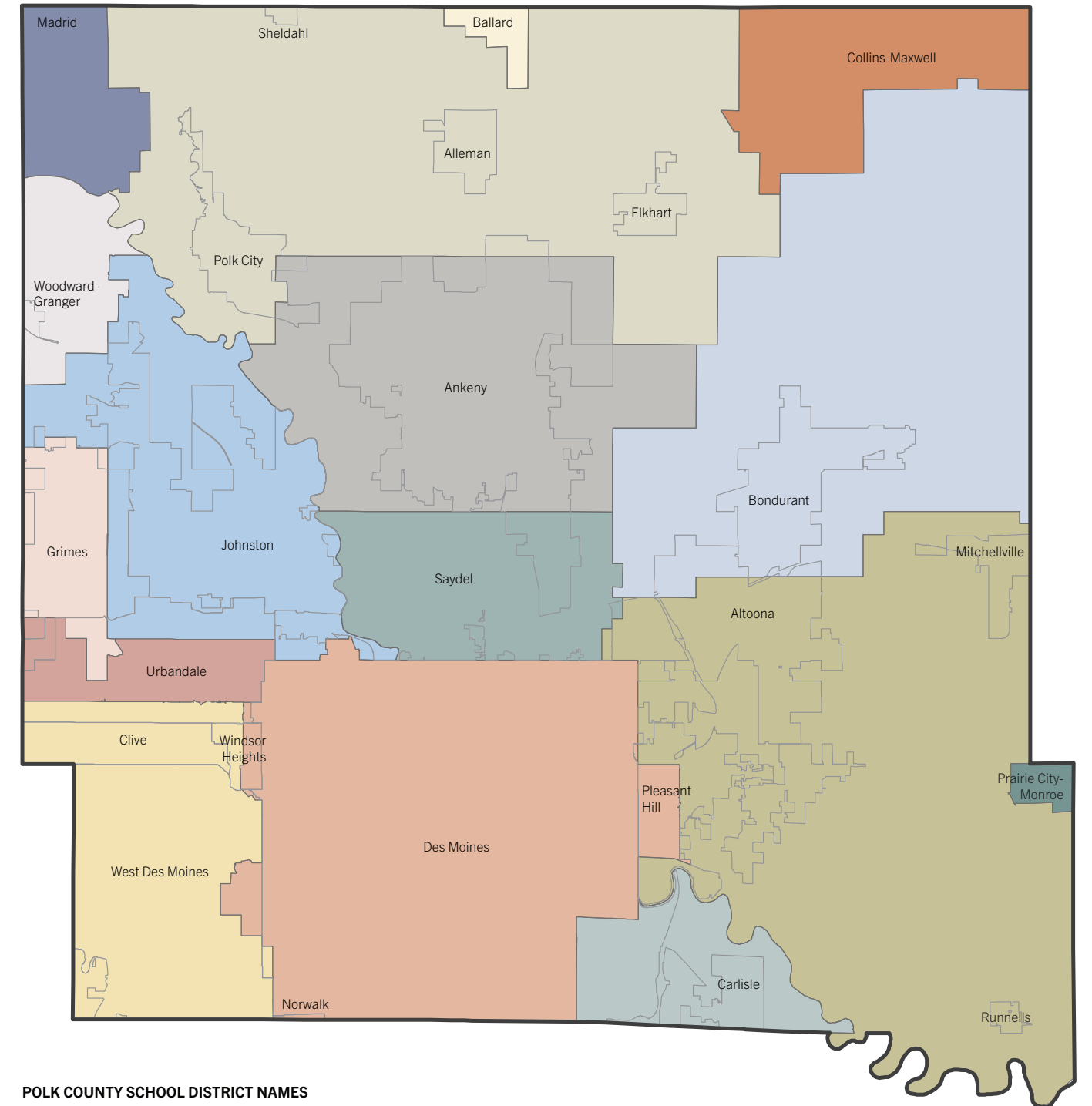
## MEDIAN SALES RATIO BY CITY<sup>1</sup>

JURISDICTION	NUMBER OF SALES	MEDIAN SALES RATIO
Alleman	4	77.15
Altoona	315	82.17
Ankeny	1,263	80.74
Bondurant	156	80.43
Clive	138	80.21
Des Moines	3,600	80.17
Elkhart	22	79.75
Grimes	290	79.23
Johnston	303	81.79
Mitchellville	38	74.39
Pleasant Hill	180	79.61
Polk City	88	81.59
Runnells	10	81.86
Sheldahl	3	83.73
Urbandale	510	79.07
West Des Moines	630	79.77
Windsor Heights	98	79.91

<sup>1</sup> There were no sales in the Polk County portion of Carlisle in 2022.

# POLK COUNTY TAXABLE PARCEL COUNT BY SCHOOL DISTRICT

DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS
Ankeny	27,939	Collins-Maxwell	346	Madrid	235	Southeast Polk	16,707
Ballard	37	Dallas-Center Grimes	4,955	North Polk	5,538	Urbandale	8,025
Bondurant-Farrar	4,884	Des Moines	74,638	Prairie City-Monroe	2	West Des Moines	21,846
Carlisle	1,252	Johnston	13,750	Saydel	4,610	Woodward-Granger	651
						<b>TOTAL</b>	<b>185,415</b>



### 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 INDEPENDENT
- SAYDEL COMMUNITY
- JOHNSTON COMMUNITY
- SOUTHEAST POLK COMMUNITY

