

IOWA DEPARTMENT OF REVENUE

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In the Matter of Certification of        )  
the Percentages of 2005 Actual         )  
Value of Agricultural, Residential,     )                   O R D E R  
Commercial, Industrial, Railroad        )  
and Utility Properties Subject to        )  
Taxation                                    )

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To all County Auditors of the State of Iowa:

WHEREAS, under the provisions of Iowa Code Section 441.21, the Director of Revenue is to certify to each county auditor, the percentages of the 2005 actual value at which agricultural, residential, commercial, industrial, railroad and utility properties in each assessing jurisdiction in each county are to be assessed for property taxes, and

WHEREAS, the Director of Revenue has computed said percentages in accordance with the formula prescribed by law,

THEREFORE, IT IS HEREBY ORDERED by the Director of Revenue of the State of Iowa that each county auditor shall apply no adjustment to the 2005 actual value of agricultural realty outside and within incorporated cities and towns in the county, excluding dwellings located on agricultural realty.

IT IS FURTHER ORDERED that each county auditor shall apply a percentage of 45.9960% to the 2005 actual value of residential realty outside and within incorporated cities and towns in the county, including dwellings located on agricultural realty.

IT IS FURTHER ORDERED that each county auditor shall apply a percentage of 99.1509% to the 2005 actual value of commercial realty excluding properties referred to in Iowa Code Section 427A.1(7).

IT IS FURTHER ORDERED that no adjustment shall be made to the 2005 actual value of industrial realty.

IT IS FURTHER ORDERED that each county auditor shall apply a percentage of 99.1509% to the 2005 actual value of railroad property outside and within incorporated cities and towns in the

county.

IT IS FURTHER ORDERED that no adjustment shall be made to the 2005 actual value of utility property.

IT IS FURTHER ORDERED that such values so determined by application of the percentages ordered herein shall be the taxable value of such properties for the fiscal year tax period commencing July 1, 2005 and ending June 30, 2006, upon which property taxes will be levied in 2006 and payable in the fiscal year commencing July 1, 2006 and ending June 30, 2007.

IT IS FURTHER ORDERED that jurisdiction in this matter is retained by the Director of Revenue of the State of Iowa for the making of any further orders that in the future may appear appropriate and necessary.

Done at Des Moines, Iowa the 17th day of October, 2005.

STATE OF IOWA  
IOWA DEPARTMENT OF REVENUE

Michael Ralston, Director