

IOWA ASSESSMENT LIMITATIONS
Assessment Limitation Factor and Allowable Growth (%) for Each Class of Property

Assessment Year	Agricultural		Residential **		Commercial		Industrial		Utilities		Railroads *
1978	96.2480%	(6%)	78.2516%	(6%)	Not Limited		Not Limited		Not Limited		Not Limited
1979	94.6706%	(6%)	64.3801%	(6%)	88.9872%	(6%)	100%	(6%)	100%	(10%)	88.9872%
1980	99.0951%	(4%)	66.7355%	(4%)	93.1854%	(4%)	100%	(4%)	100%	(8%)	93.1854%
1981	95.7039%	(4%)	64.7793%	(4%)	87.8423%	(4%)	96.9619%	(4%)	100%	(8%)	87.8423%
1982	99.5711%	(4%)	67.2223%	(4%)	91.6331%	(4%)	100%	(4%)	100%	(8%)	91.6331%
1983	86.5024%	(4%)	69.8754%	(4%)	91.7230%	(4%)	97.4567%	(4%)	98.3345%	(8%)	91.7230%
1984	90.0058%	(4%)	72.4832%	(4%)	95.4242%	(4%)	100%	(4%)	97.8637%	(8%)	95.4242%
1985	93.5922%	(4%)	75.6481%	(4%)	98.7948%	(4%)	100%	(4%)	100%	(8%)	98.7948%
1986	100%	(4%)	77.3604%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1987	100%	(4%)	80.5966%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1988	100%	(4%)	80.6384%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1989	100%	(4%)	79.8471%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1990	100%	(4%)	79.4636%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1991	100%	(4%)	73.0608%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1992	100%	(4%)	72.6985%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1993	100%	(4%)	68.0404%	(3.13%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1994	100%	(4%)	67.5074%	(0%)	100%	(4%)	100%	(4%)	97.2090%	(8%)	97.2090%
1995	100%	(4%)	59.3180%	(0%)	97.2824%	(4%)	100%	(4%)	100%	(8%)	97.2824%
1996	100%	(4%)	58.8284%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1997	96.4206%	(4%)	54.9090%	(4%)	97.3606%	(4%)	100%	(4%)	100%	(8%)	97.3606%
1998	100%	(4%)	56.4789%	(3.54%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
1999	96.3381%	(4%)	54.8525%	(4%)	98.7732%	(4%)	100%	(4%)	100%	(8%)	98.7732%
2000	100%	(4%)	56.2651%	(3.60%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
2001	100%	(4%)	51.6676%	(1.46%)	97.7701%	(4%)	100%	(4%)	100%	(8%)	97.7701%
2002	100%	(4%)	51.3874%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
2003	100%	(4%)	48.4558%	(0%)	99.2570%	(4%)	100%	(4%)	100%	(8%)	99.2570%
2004	100%	(4%)	47.9642%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
2005	100%	(4%)	45.9960%	(3.03%)	99.1509%	(4%)	100%	(4%)	100%	(8%)	99.1509%
2006	100%	(4%)	45.5596%	(0%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
2007	90.1023%	(4%)	44.0803%	(4%)	99.7312%	(4%)	100%	(4%)	100%	(8%)	99.7312%
2008	93.8568%	(4%)	45.5893%	(4%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
2009	66.2715%	(4%)	46.9094%	(4%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
2010	69.0152%	(4%)	48.5299%	(4%)	100%	(4%)	100%	(4%)	100%	(8%)	100%
2011	57.5411%	(4%)	50.7518%	(4%)	100%	(4%)	100%	(4%)	100%	(8%)	100%

* By statute, the percentage for railroads must equal the lowest of the percentages for commercial, industrial, and utility properties.

** Residential growth is limited to the same as agricultural actual growth when that growth is less than the 4% or 6% allowable growth. Agricultural growth is tied to residential actual growth in the same way but has not been affected.