BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

IN THE MATTER OF	*	
	*	
The Percentages of 2011 Actual Value of Agricultural, Residential, Commercial, Industrial, Railroad and Utility Properties Subject to Taxation	*	ORDER CERTIFYING PERCENTAGES FOR ASSESSMENT LIMITATIONS

To all County Auditors of the State of Iowa:

Pursuant to Iowa Code Section 441.21, the Director of Revenue is to certify annually to each county auditor the percentages of the actual value at which agricultural, residential, commercial, industrial, railroad and utility properties are to be assessed for property taxes. The Director has computed the percentages in accordance with the formula prescribed by law for 2011.

IT IS HEREBY ORDERED by the Director of Revenue of the State of Iowa that each county auditor shall apply the following percentages to the 2011 actual value of the following properties:

1) 57.5411% to the value of agricultural realty outside and within incorporated cities and towns in the county, excluding dwellings located on agricultural realty.

2) 50.7518% to the value of residential realty outside and within incorporated cities and towns in the county, including dwellings located on agricultural realty.

3) No adjustment to the value of commercial realty.

4) No adjustment to the value of industrial realty.

5) No adjustment to the value of railroad property.

6) No adjustment to the value of utility property.

IT IS FURTHER ORDERED that the values 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, 2011 and ending June 30, 2012, upon which property taxes will be levied in 2012 and payable in the fiscal year commencing July 1, 2012 and ending June 30, 2013.

Issued at Des Moines, Iowa the 26th day of October, 2011.

IOWA DEPARTMENT OF REVENUE

BY Courtney M. Kay-Decker

Courtney M. Kay-Decker, Director

CERTIFICATE OF SERVICE

I certify that on this 26th day of October, 2011, I caused a true and correct copy of the Order Certifying Percentages for Assessment Limitations to be forwarded by U.S. Mail to the following person(s):

All County Auditors of the State of Iowa

Joann Fischer

Joann Fischer
Iowa Department of Revenue