



2019 ANNUAL REPORT

OFFICE OF POLK COUNTY ASSESSOR

www.assess.co.polk.ia.us



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	3,805	2,040	Grimes	5,850	5,566	Saylor Twp	3,126	6,879
Allen Twp	255	3,050	Crocker Twp	1,790	6,086	Jefferson Twp	1,043	10,605	Sheldahl	98	170
Altoona	6,718	5,548	Delaware	1,862	4,388	Johnston	7,616	7,414	Union Twp	337	10,557
Ankeny	24,659	13,732	Des Moines	75,194	32,446	Lincoln Twp	562	23,122	Urbandale	12,393	7,224
Beaver Twp	648	15,795	Douglas Twp	764	19,883	Madison Twp	157	4,967	Washington Twp	581	22,827
Bloomfield Twp	6	26	Elkhart	415	1,007	Mitchellville	730	1,401	Webster Twp	369	528
Bondurant	2,518	5,154	Elkhart Twp	777	25,201	Norwalk	1	6	West Des Moines	15,420	10,971
Camp Twp	1,330	23,816	Fourmile Twp	1,107	6,759	Pleasant Hill	3,554	5,058	Windsor Heights	2,096	663
Carlisle	106	2,015	Franklin Twp	989	17,165	Polk City	2,197	2,234			
Clay Twp	580	7,719	Granger	200	160	Runnells	224	221	TOTAL	180,297	313,853

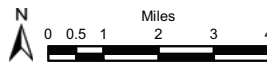
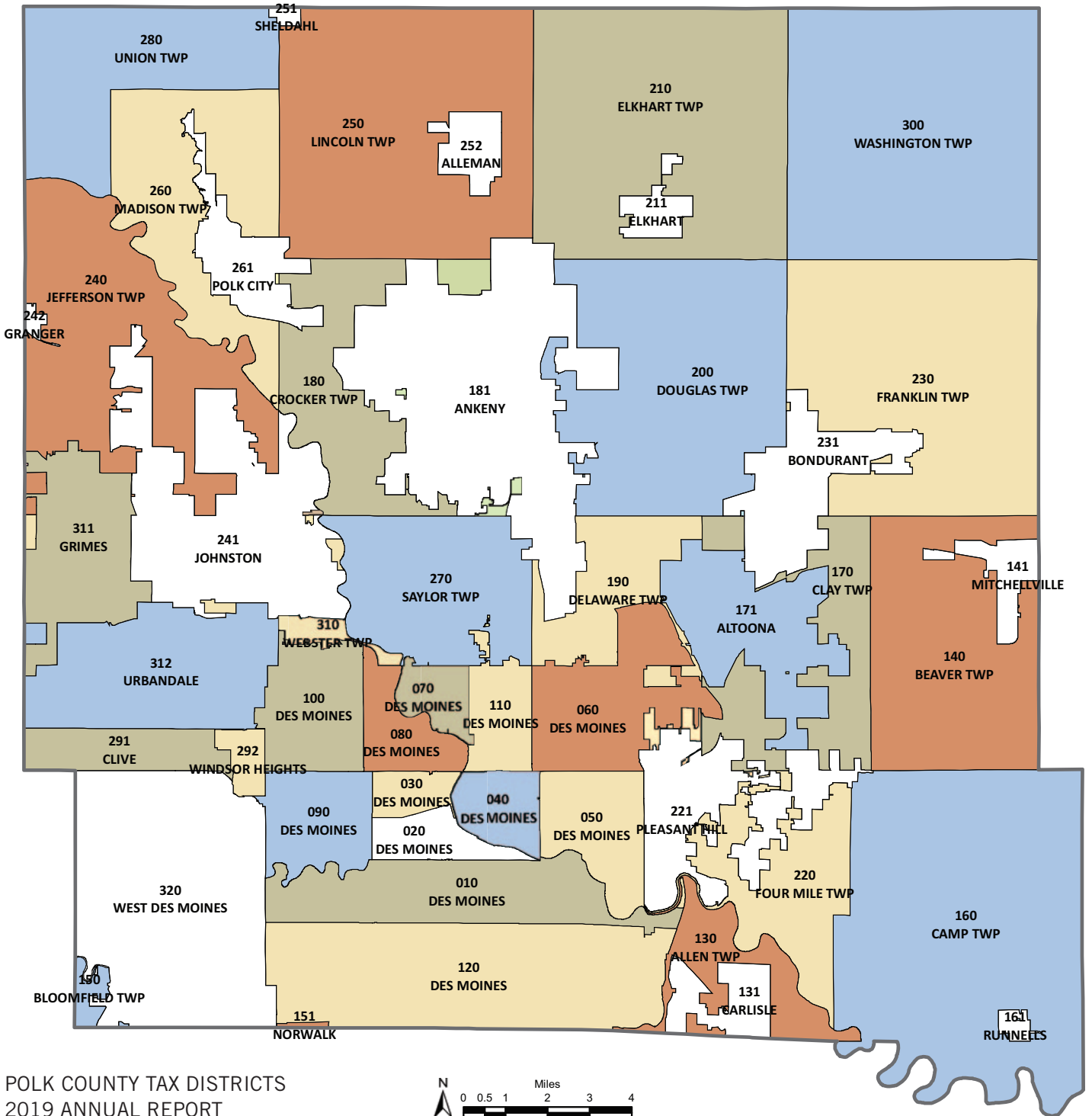


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MESSAGE FROM THE ASSESSOR

Polk County Conference Board:

On behalf of the dedicated women and men of the Polk County Assessor's Office, I am proud to present the 2019 Annual Report of the Polk County Assessor.

This report summarizes our activity in 2019, including detailed statistics, charts, and narrative information. I hope you find this information useful and interesting.

Iowa law requires assessors to reassess property in their jurisdiction every two years, every odd-numbered year. It's our statutory duty and responsibility. To maximize fairness and understandability, these assessments are required to be based on current market value. Assessors seek value, not revenue. We don't raise or lower taxes — we only appraise property according to value so that each property owner pays their fair share based on the value of their property.

The real estate market in Polk County was very strong in 2017 and 2018. Demand for properties far outpaced the available supply; there were more

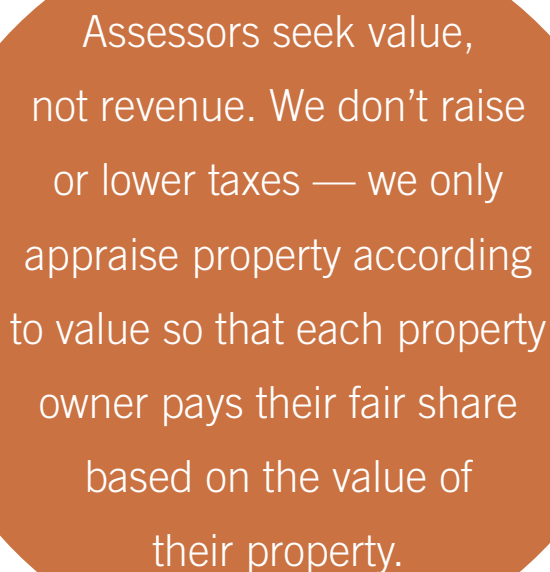
potential buyers in the marketplace than the inventory of properties for sale. Additionally, interest rates remained relatively low and construction costs continued to climb. Because of all these reasons, sales activity and prices for residential, multiresidential, and commercial properties escalated during this time period.

With 2019 being a reassessment year, it was our duty to react to the changes that took place in the market. We recalibrated our assessments to reflect changes in the market since our last reassessment in 2017. On March 29, 2019, our office mailed approximately 180,000 assessment notices to all property owners in Polk County, notifying them of their new 2019 assessment. Including revaluation and new construction, the total assessment roll increased 10.6% to almost \$46 billion.

As in any reassessment year, we had a large number of protests (7,893) by property owners. Surprisingly, the number was 10% lower when compared to 2017. Appeals from the board of review actions were also down when compared to 2017 (293 vs. 464).

On a personal note, our Chief Deputy, Rod Hervey, retired in July. Rod began working for the Polk County Assessor's office in 1976 as a residential appraiser. He served in many different roles during his 43 years with the office, including being the director of the commercial real estate department before being appointed Chief Deputy in 2014. He was a mentor to all, including me. We all wish him the best of luck in his retirement.

I am happy to say that Amy Rasmussen has been appointed to replace Rod as Chief Deputy. Amy has worked in the office since 1989 and most recently served as Director of Litigation. I'm very confident that she will do a great job for us as she is extremely qualified and up for the challenge.



Assessors seek value, not revenue. We don't raise or lower taxes — we only appraise property according to value so that each property owner pays their fair share based on the value of their property.



With 2019 being a reassessment year, it was our duty to react to the changes that took place in the market. We recalibrated our assessments to reflect changes in the market since our last reassessment in 2017.

Looking ahead, 2020 is an “off” year for the assessment process. We do not reassess all properties in even-numbered years, but we will be busy planning for the 2021 reassessment. Also, we are preparing for the pending implementation of Polk County’s new property tax administration system, scheduled to go live in June 2020. This implementation will require significant changes to many of our programs and will put a great deal of pressure on our data processing department.

In closing, I’m extremely grateful for the opportunity to work with our talented employees. I receive many

positive comments throughout the year complimenting our staff. It’s great to work with such a dedicated group of people.

Please don’t hesitate to contact me if you have any questions or would like additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Randy Ripperger". The signature is stylized and cursive.

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 2019

MAYORS

Carmella Jones, Alleman
 Dean O'Connor, Altoona
 Gary Lorenz, Ankeny
 Curt Sullivan, Bondurant
 Drew Merrifield, Carlisle
 Scott Cirksena, Clive
 Frank Cownie, Des Moines
 Brandon Snyder, 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

Stephanie Judd, Ankeny
 Chris Freese, Bondurant-Farrar
 Kyle Chambers, Carlisle
 Sarah Wilson, Dallas Center-Grimes
 Teree Caldwell-Johnson, Des Moines
 Greg Dockum, Johnston
 Joe Heintz, North Polk
 Brian Bowman, Saydel
 Lori Slings, Southeast Polk
 Stacy Andersen, Urbandale
 Elizabeth Brennan, West Des Moines
 Ashley Brandt, 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 — 2019

ADMINISTRATION

Randy Ripperger, CAE, ICA
County Assessor

Amy Rasmussen, ICA, RES, AAS
Chief Deputy Assessor

Tammy Berenguel, Administrative/Support Director
Rhonda Duncan, Supervisor Real Estate Department
Lois Hand-Miller, Residential Deputy Assessor
Paul Humble, ICA, RES, AAS, Residential Deputy Assessor
Ruth Larsen, Database Administrator
Mark Patterson, CAE, CCIM, ICA,
Commercial Deputy Assessor
Michelle Richards, ICA, Residential Deputy Assessor
Bryon Tack, MAI, CAE, ICA,
Director/Commercial Deputy Assessor
James Willett, ICA, RES,
Director/Residential Deputy Assessor

APPRAISERS

Michael Caulfield, ICA, Commercial Appraiser III
Erica Cleaver, Residential Appraiser Trainee
Rich Colgrove, Residential Appraiser III
Cary Halfpop, ICA, Commercial Appraiser III
Michelle Henderson, Residential Appraiser II
Paul O'Connell, Residential Appraiser I
Bob Powers, ICA, Commercial Appraiser II
Andrew Rand, Residential Appraiser Trainee
Victor Scaglione, Residential Appraiser I
Cathy Stevens, ICA, RES, Residential Appraiser II
Keith Taylor, MPA, RES, ICA, Commercial Appraiser I
Brett Tierney, Residential Appraiser I
Joe Tursi, Residential Appraiser I
Austin Viggers, Commercial Appraiser I
Patrick Zaimes, ICA, Agricultural Appraiser

OFFICE PERSONNEL

Caroyle Andrews, Commercial Support Specialist
Alisha Ayler, Support Trainee
Susie Bauer, Real Estate Information Specialist
Vincent DeAngelis, Tax Information Specialist
Kim Heffernan, Support Specialist
Allison Hockensmith, Permits/Exemptions Coordinator
Amy Horman, Parcel Management Coordinator
Kelsi Jurik, GIS Coordinator
Jill Mauro, Computer Support Specialist
Jennifer Sanford, Credits Administrator
Cindy Wieland, Parcel Management Coordinator

BOARD OF REVIEW

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

EXAMINING BOARD

Ned Miller
Kathryn Ramaekers
Frank Smith



ABSTRACT OF 2019 POLK COUNTY ASSESSMENT ROLL

As of July 1, 2019

REAL PROPERTY

Includes 180,297 Parcels of Taxable Property	100% VALUE	
	TOWNSHIPS	CITIES
Agricultural Lands	\$178,802,040	\$41,681,000
Residential (includes residences on ag property)	\$2,528,706,440	\$29,255,215,900
Commercial Properties	\$544,586,500	\$10,596,062,290
Multiresidential Properties	\$17,562,000	\$1,775,094,350
Industrial Properties	\$201,665,800	\$797,316,600
TOTAL TAXABLE REAL ESTATE*	\$3,471,322,780	\$42,465,370,140
		\$45,936,692,920

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

ASSESSMENT ROLL BY PROPERTY CLASSIFICATION

PARCEL COUNT

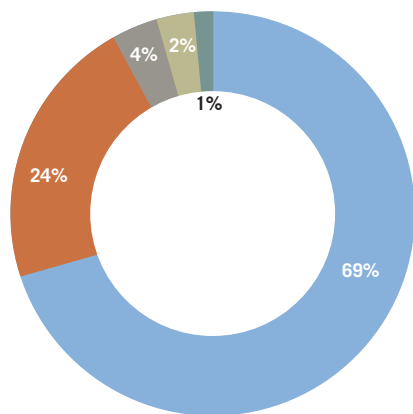
Property Classification	2019	% of Total	2018	Difference	% Change
Residential	163,180	90.5%	161,298	1,882	1.17%
Commercial	9,213	5.1%	9,063	150	1.66%
Multiresidential	1,417	0.8%	1,440	-23	-1.60%
Industrial	639	0.4%	658	-19	-2.89%
Agricultural	5,848	3.2%	5,682	166	2.92%
TOTAL	180,297	100.0%	178,141	2,156	1.21%

ASSESSMENT ROLL VALUE

Property Classification	2019	% of Total	2018	Difference	% Change
Residential	\$31,783,922,340	69.2%	\$28,650,784,590	\$3,133,137,750	10.94%
Commercial	\$11,140,648,790	24.2%	\$10,201,787,230	\$938,861,560	9.20%
Multiresidential	\$1,792,656,350	3.9%	\$1,517,636,120	\$275,020,230	18.12%
Industrial	\$998,982,400	2.2%	\$884,209,740	\$114,772,660	12.98%
Agricultural	\$220,483,040	0.5%	\$293,672,510	-\$73,189,470	-24.92%
TOTAL	\$45,936,692,920	100.0%	\$41,548,090,190	\$4,388,602,730	10.56%

TOTAL VALUATION BY CLASS¹

As noted on pages 7–8, the 2019 total assessed valuation for Polk County is \$45,936,692,920. The chart below shows the distribution of this valuation by class of property.

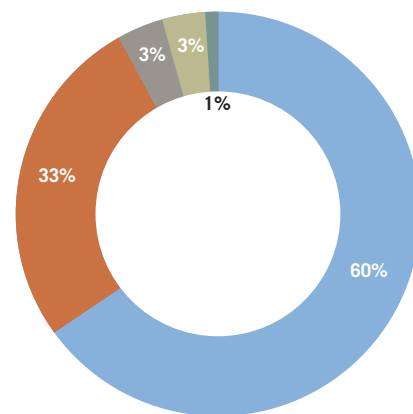


- Residential: 69% – \$31,783,922,340
- Commercial: 24% – \$11,140,648,790
- Multiresidential: 4% – \$1,792,656,350
- Industrial: 2% – \$998,982,400
- Agricultural: 1% – \$220,483,040

¹ Includes TIF Valuation

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

The rollback affects how the property tax burden is distributed among the various classes. As shown below, residential properties currently account for 60% of the tax base. Nine years ago residential properties accounted for 53% of the tax base.



- Residential: 60% – \$17,055,645,096
- Commercial: 33% – \$9,179,788,950
- Multiresidential: 3% – \$997,711,712
- Industrial: 3% – \$789,256,872
- Agricultural: 1% – \$177,705,847

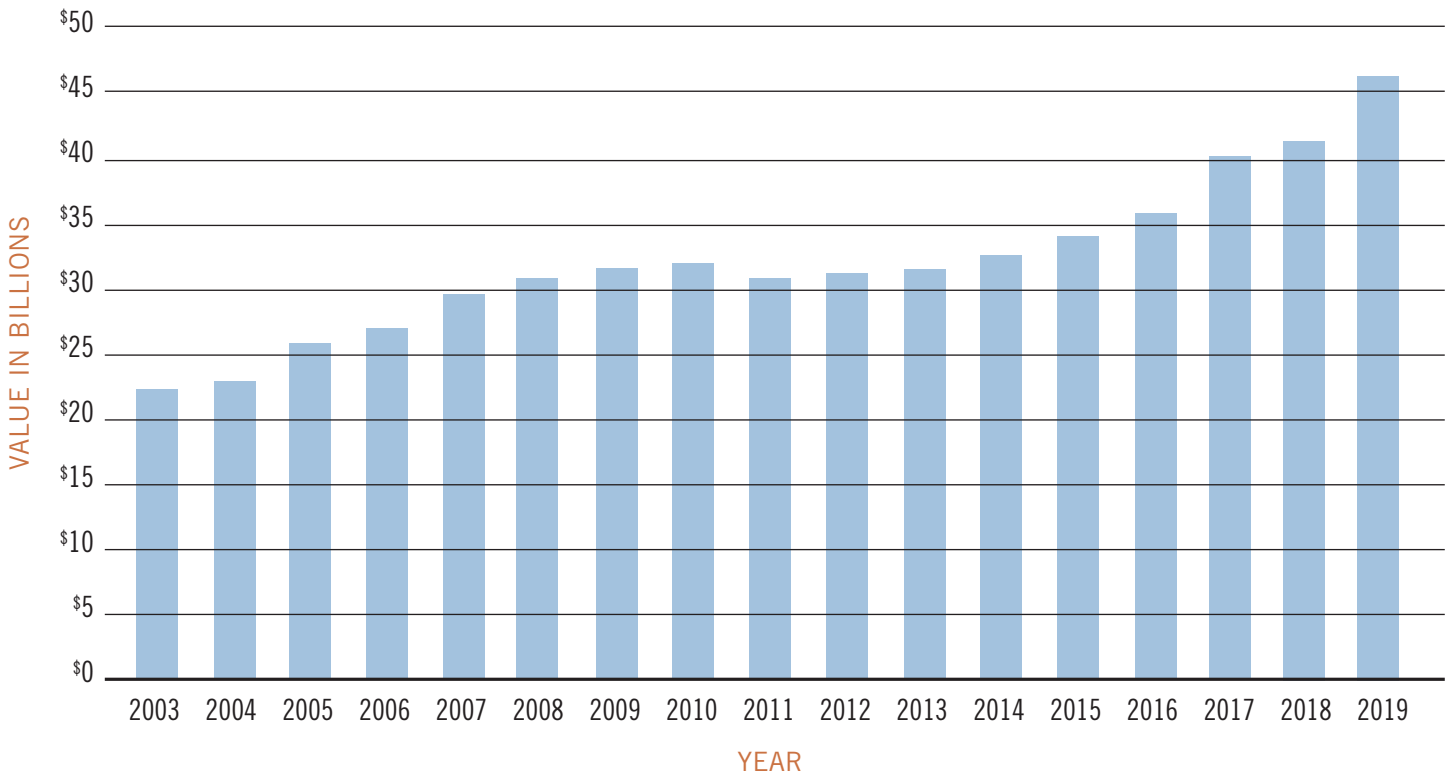
² Preliminary



The real estate market in Polk County was very strong in 2017 and 2018. Demand for properties far outpaced the available supply; there were more potential buyers in the marketplace than the inventory of properties for sale.



HISTORY OF ASSESSMENT ROLLS



Year	Total Assessment Value	Dollar Change	Percent Change
2003	\$22,739,660,720	\$2,479,884,620	12.2%
2004	\$23,533,864,755	\$794,204,035	3.5%
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%

VALUATION AND PARCEL COUNT BREAKDOWN BY SCHOOL DISTRICT

PARCEL COUNT BY CLASS AND SCHOOL DISTRICT

School District	Residential	Agricultural	Commercial	Industrial	Multiresidential	Total
Ankeny	25,214	518	776	32	70	26,610
Ballard	10	27	0	0	0	37
Bondurant-Farrar	3,211	926	141	5	7	4,290
Carlisle	997	219	25	2	0	1,243
Collins-Maxwell	98	240	0	0	0	338
Dallas Center-Grimes	4,214	189	260	19	21	4,703
Des Moines	68,514	200	4,240	400	1,016	74,370
Johnston	12,445	272	601	16	31	13,365
Madrid	101	130	0	0	0	231
North Polk	3,424	1,101	160	2	7	4,694
Prairie City-Monroe	0	0	1	1	0	2
Saydel	3,549	186	678	71	42	4,526
Southeast Polk	13,518	1,541	541	21	63	15,684
Urbandale	7,530	42	345	17	27	7,961
West Des Moines	19,833	161	1,440	53	133	21,620
Woodward-Granger	522	96	5	0	0	623
TOTAL						180,297

ASSESSMENT ROLL VALUATION BY SCHOOL DISTRICT

School District	2019	2018	% Change	Percent of Current Roll
Ankeny	\$7,234,988,870	\$6,499,215,160	11.3%	15.7%
Ballard	\$3,203,130	\$3,581,850	-10.6%	0.0%
Bondurant-Farrar	\$1,302,601,930	\$1,095,086,410	18.9%	2.8%
Carlisle	\$227,534,670	\$193,022,250	17.9%	0.5%
Collins-Maxwell	\$28,039,720	\$30,855,150	-9.1%	0.1%
Dallas Center-Grimes	\$1,538,906,440	\$1,324,960,710	16.1%	3.4%
Des Moines	\$14,649,008,060	\$13,181,573,160	11.1%	31.9%
Johnston	\$4,420,525,840	\$4,049,182,340	9.2%	9.6%
Madrid	\$30,588,620	\$29,388,570	4.1%	0.1%
North Polk	\$845,377,910	\$766,556,460	10.3%	1.8%
Prairie City-Monroe	\$1,123,600	\$1,060,000	6.0%	0.0%
Saydel	\$1,389,575,390	\$1,222,046,940	13.7%	3.0%
Southeast Polk	\$3,665,042,980	\$3,286,236,560	11.5%	8.0%
Urbandale	\$2,234,096,900	\$2,050,782,700	8.9%	4.9%
West Des Moines	\$8,228,716,390	\$7,691,095,690	7.0%	17.9%
Woodward-Granger	\$137,362,470	\$123,446,240	11.3%	0.3%
TOTAL	\$45,936,692,920	\$41,548,090,190	10.6%	100.0%

ASSESSMENT ROLL VALUATION BY JURISDICTION

Township	2018	2019	% Change	Percent of Current Roll
Allen Township	\$21,017,050	\$22,036,800	4.85%	0.0%
Beaver Township	\$102,619,760	\$105,833,940	3.13%	0.2%
Bloomfield Township	\$3,126,360	\$3,293,710	5.35%	0.0%
Camp Township	\$186,920,120	\$203,202,590	8.71%	0.4%
Clay Township	\$104,857,970	\$109,896,710	4.81%	0.2%
Crocker Township	\$463,341,790	\$517,471,120	11.68%	1.1%
Delaware Township	\$248,504,050	\$314,904,610	26.72%	0.7%
Douglas Township	\$135,652,960	\$133,159,960	-1.84%	0.3%
Elkhart Township	\$110,506,220	\$111,143,760	0.58%	0.2%
Fourmile Township	\$194,146,200	\$221,473,810	14.08%	0.5%
Franklin Township	\$162,370,540	\$170,339,610	4.91%	0.4%
Jefferson Township	\$272,512,930	\$294,797,680	8.18%	0.6%
Lincoln Township	\$66,061,090	\$62,618,330	-5.21%	0.1%
Madison Township	\$24,939,800	\$25,594,250	2.62%	0.1%
Saylor Township	\$915,573,260	\$1,008,081,840	10.10%	2.2%
Union Township	\$41,549,370	\$41,765,070	0.52%	0.1%
Washington Township	\$56,733,220	\$52,468,230	-7.52%	0.1%
Webster Township	\$67,197,560	\$73,240,760	8.99%	0.2%
Cities	2018	2019	% Change	Percent of Current Roll
Alleman	\$38,984,570	\$42,520,940	9.07%	0.1%
Altoona	\$2,079,416,910	\$2,412,710,430	16.03%	5.3%
Ankeny	\$6,066,323,600	\$6,771,562,190	11.63%	14.7%
Bondurant	\$462,797,930	\$534,395,440	15.47%	1.2%
Carlisle	\$21,979,550	\$39,743,120	80.82%	0.1%
Clive	\$1,541,541,690	\$1,653,724,130	7.28%	3.6%
Des Moines	\$13,392,143,340	\$14,892,987,780	11.21%	32.4%
Elkhart	\$44,771,080	\$53,169,020	18.76%	0.1%
Granger	\$29,049,860	\$32,516,890	11.93%	0.1%
Grimes	\$1,373,411,530	\$1,612,736,330	17.43%	3.5%
Johnston	\$2,572,914,330	\$2,795,670,840	8.66%	6.1%
Mitchellville	\$83,388,450	\$91,839,580	10.13%	0.2%
Norwalk	\$5,060	\$3,830	-24.31%	0.0%
Pleasant Hill	\$796,756,090	\$891,347,340	11.87%	1.9%
Polk City	\$451,711,940	\$510,882,250	13.10%	1.1%
Runnells	\$24,578,820	\$27,427,440	11.59%	0.1%
Sheldahl	\$8,446,420	\$8,558,220	1.32%	0.0%
Urbandale	\$3,649,511,640	\$3,972,361,910	8.85%	8.6%
West Des Moines	\$5,295,904,250	\$5,648,993,610	6.67%	12.3%
Windsor Heights	\$436,822,880	\$472,218,850	8.10%	1.0%
Total	\$41,548,090,190	\$45,936,692,920	10.56%	100.0%

SUMMARY OF PARCEL COUNTS BY CLASS AND JURISDICTION

Townships	Residential	Agricultural	Commercial	Industrial	Multiresidential	Total
Allen Township	182	67	6	0	0	255
Beaver Township	351	287	9	0	1	648
Bloomfield Township	4	2	0	0	0	6
Camp Township	725	596	8	1	0	1,330
Clay Township	382	189	9	0	0	580
Crocker Township	1,680	94	14	0	2	1,790
Delaware Township	1,643	133	64	9	13	1,862
Douglas Township	417	340	6	0	1	764
Elkhart Township	354	416	7	0	0	777
Fourmile Township	929	170	6	0	2	1,107
Franklin Township	614	372	3	0	0	989
Jefferson Township	876	161	6	0	0	1,043
Lincoln Township	170	385	7	0	0	562
Madison Township	66	87	4	0	0	157
Saylor Township	2,412	61	574	53	26	3,126
Union Township	132	205	0	0	0	337
Washington Township	199	381	1	0	0	581
Webster Township	346	4	17	0	2	369
Cities	Residential	Agricultural	Commercial	Industrial	Multiresidential	Total
Alleman	171	27	22	0	0	220
Altoona	6,276	103	297	15	27	6,718
Ankeny	23,389	394	769	40	67	24,659
Bondurant	2,299	108	103	3	5	2,518
Carlisle	29	70	5	2	0	106
Clive	3,455	2	318	11	19	3,805
Des Moines	69,184	346	4,265	391	1,008	75,194
Elkhart	343	28	39	2	3	415
Granger	195	4	1	0	0	200
Grimes	5,223	199	378	25	25	5,850
Johnston	7,142	133	313	9	19	7,616
Mitchellville	633	33	41	5	18	730
Norwalk	0	1	0	0	0	1
Pleasant Hill	3,222	138	169	13	12	3,554
Polk City	2,088	29	76	0	4	2,197
Runnells	193	9	21	0	1	224
Sheldahl	75	19	4	0	0	98
Urbandale	11,536	107	688	19	43	12,393
West Des Moines	14,240	148	886	41	105	15,420
Windsor Heights	2,005	0	77	0	14	2,096
POLK COUNTY	163,180	5,848	9,213	639	1,417	180,297

PROPERTY TAX TIMELINE

The following table outlines the lengthy property assessment cycle.

IOWA PROPERTY TAX ASSESSMENT CYCLE

	Step	Date	Activity
January–June 2019	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 2019	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.
2020	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.
2021	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, 2019

Polk County

Religious Institutions	
Churches & Church Headquarters	\$ 709,990,720
Parsonages	\$ 24,419,550
Recreation Property, Church Camps, etc.	\$196,624,100
Religious Leased Land	\$114,920
Literary Societies	\$21,149,040
Low-rent Housing	
Dwellings & Apartments	\$51,469,080
Veterans Organizations	\$2,488,900
Charitable & Benevolent Societies	
Hospitals	\$568,592,270
Fraternal Organizations	\$16,986,300
Agricultural Societies	\$13,305,960
Retirement & Nursing Homes	\$149,043,630
Others (YMCA, YWCA, etc.)	\$495,686,370
Charitable Leased Land	\$11,120
Educational Institutions & Church Schools	\$464,061,800
Pollution Control (Industrial M & E and Bldgs.)	\$8,665,220
Urban Revitalization Tax Exemption	\$1,124,625,520
Industrial Partial Exemption	\$165,289,480
Natural Conservation	\$2,434,400
Forest & Fruit Tree Preservation (6,720.34 acres)	\$29,628,680
Native Prairie & Wetlands	\$244,680
Jobs/Income	\$416,400,000
Impoundments	\$24,540
Manufactured Home Community Storm Shelters	\$539,310
Geothermal Systems	\$2,179,600
Web Portal or Data Center	\$335,128,000
TOTAL EXEMPT PROPERTY	\$4,799,103,190



ACTIONS BY 2019 BOARD OF REVIEW

Number of Days in Session: 35

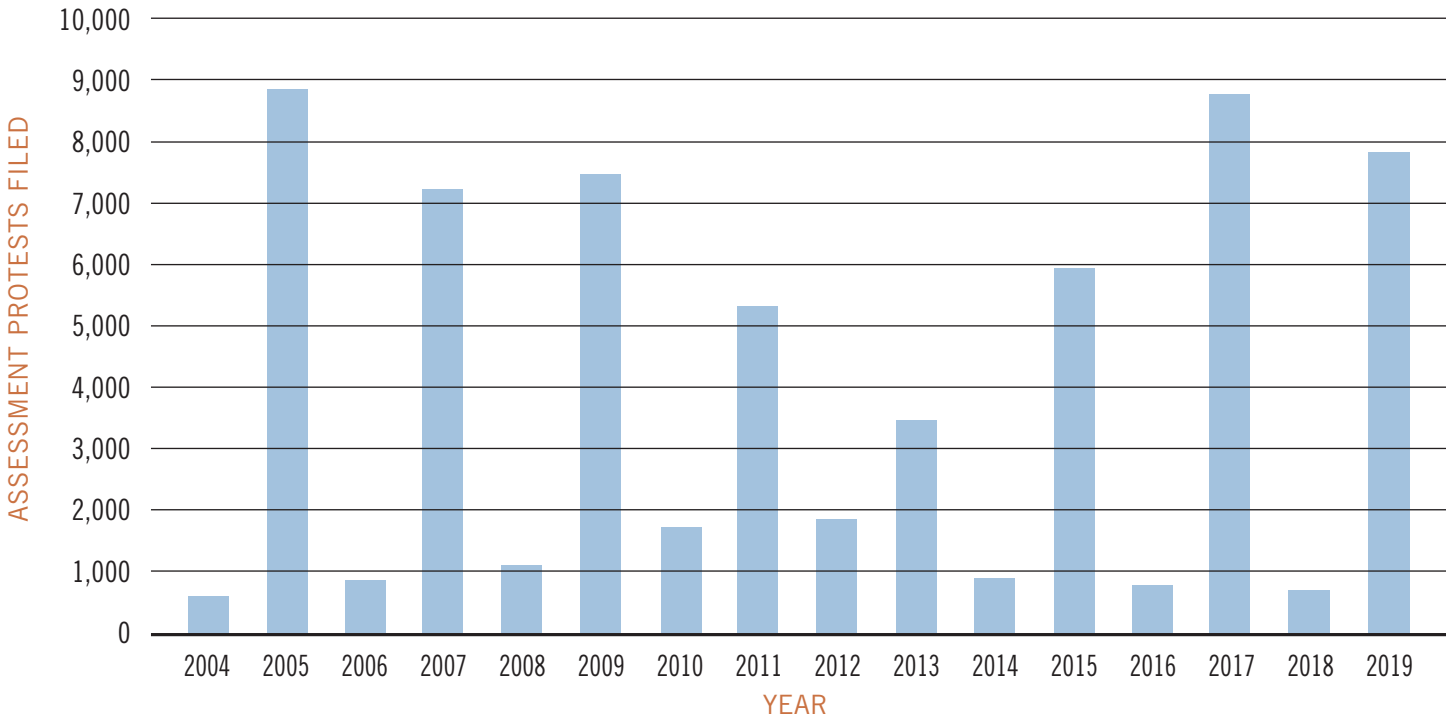
Number of protests filed for each class of property and the number of protests upheld and denied for each class. A protest is considered upheld if even a partial reduction in the assessment was made.

Class	Number of Protests	Number Upheld	Number Denied
Agricultural	22	13	9
Residential dwelling on agricultural realty	17	10	7
Residential "outside incorporated cities"	441	166	275
Residential "within incorporated cities"	6,509	3,431	3,078
Commercial	696	347	349
Industrial	31	14	17
Multiresidential	177	84	93
TOTAL	7,893	4,065	3,828

Board of Review actions on its own initiative	Number of Increases	Number of Decreases
Agricultural	1	1
Residential dwelling on agricultural realty	0	1
Residential "outside incorporated cities"	2	12
Residential "within incorporated cities"	32	21
Commercial	0	1
Industrial	0	0
Multiresidential	0	0
TOTAL	35	36

Class	Net Increase or Decrease
Agricultural	\$-733,930
Residential dwelling on agricultural realty	\$-553,300
Residential "outside incorporated cities"	\$-4,989,200
Residential "within incorporated cities"	\$-104,405,000
Commercial	\$-105,477,690
Industrial	\$-8,483,900
Multiresidential	\$-19,769,510
TOTAL	\$-244,412,530

HISTORY OF ASSESSMENT PROTESTS



ASSESSMENT PROTESTS

Assessment Year	Protests Filed
2004	596
2005	8,899
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

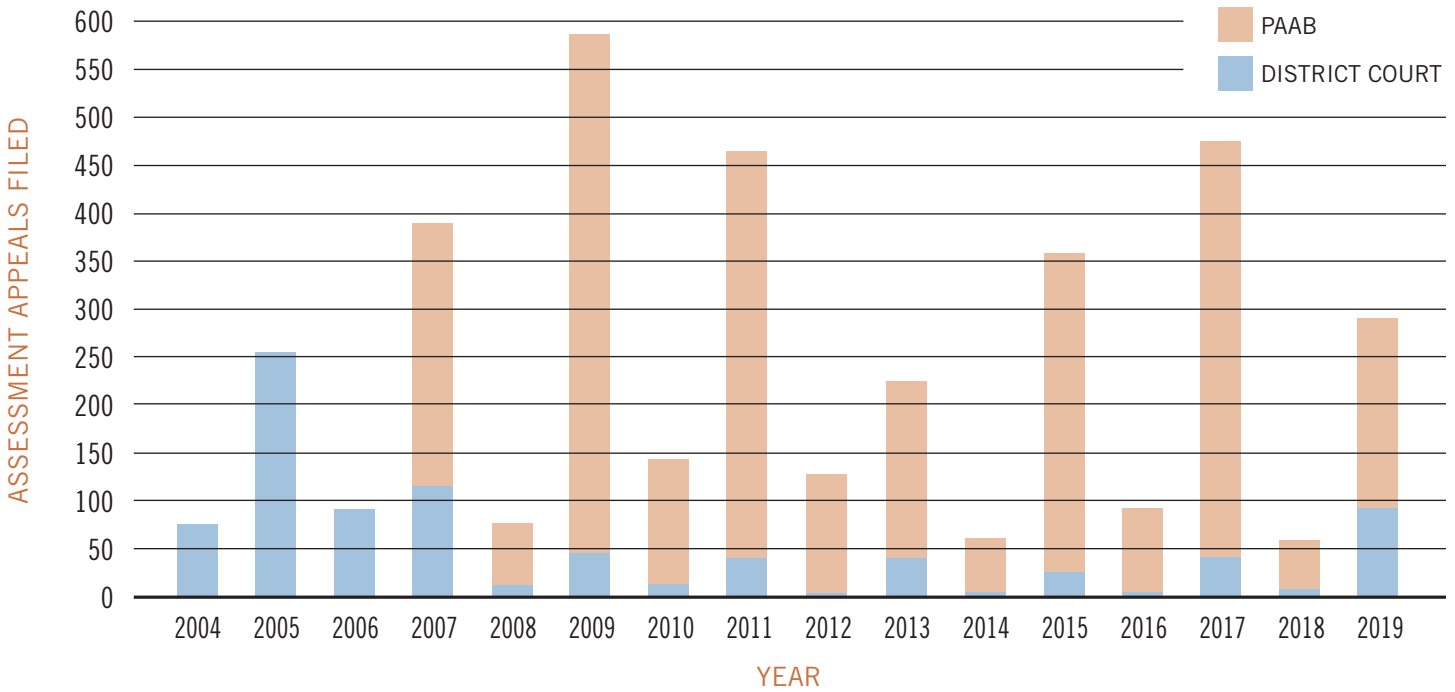
Property owners have the right to protest their property’s valuation to the Board of Review. The Board of Review is an independent board composed of 10 private citizens appointed by the Conference Board.

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 2019, the majority of property owners saw an increase in their property’s assessment due to 2019 being a reassessment year. There were 7,893 protests filed, 10 percent lower when compared to 2017. Of these, about 51.5% were upheld and 48.5% were denied.

HISTORY OF ASSESSMENT APPEALS

DISTRICT COURT VS. PROPERTY ASSESSMENT APPEAL BOARD



APPEALS FILED

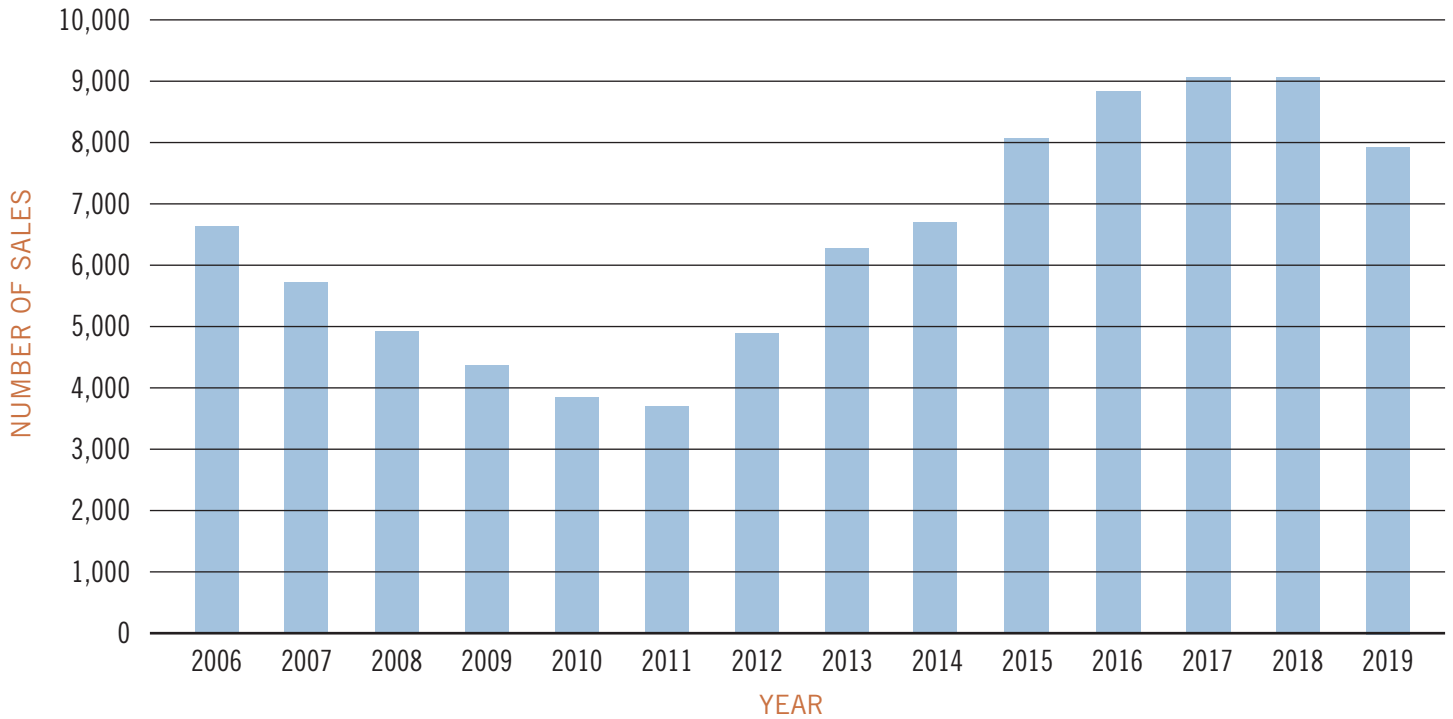
Year	District Court	PAAB	TOTAL
2004	75	0	75
2005	253	0	253
2006	93	0	93
2007	116	275	391
2008	10	62	72
2009	43	540	583
2010	7	140	147
2011	37	426	463
2012	3	124	127
2013	42	183	225
2014	2	54	56
2015	22	336	358
2016	4	85	89
2017	41	423	464
2018	7	56	63
2019	94	199	293

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.

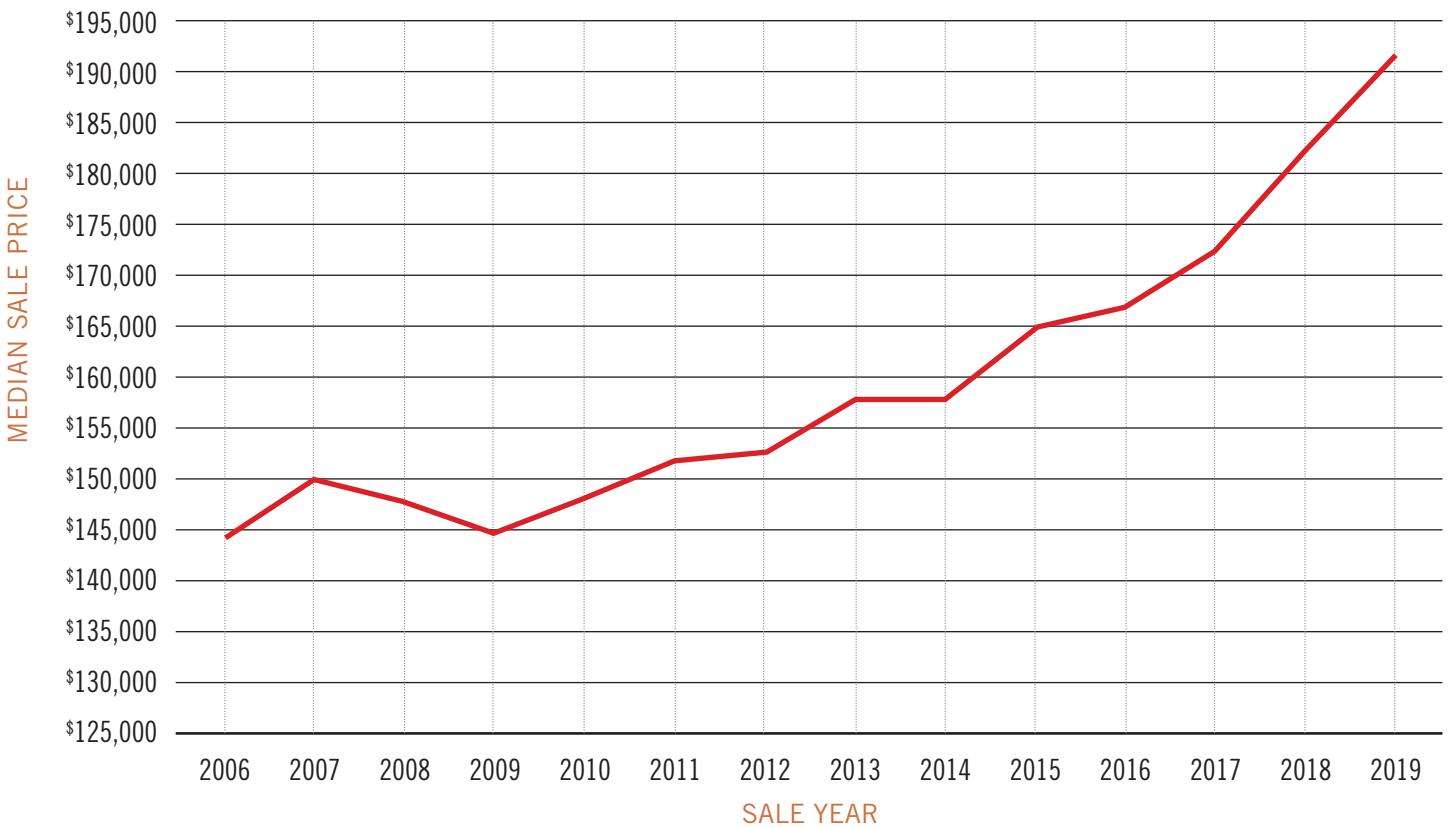
We saw a resurgence in the number of appeals to District Court in 2019, the largest number since 2007. Many of these came from commercial and multi-residential property owners.

RESIDENTIAL PROPERTY SALES

RESIDENTIAL SALES BY YEAR

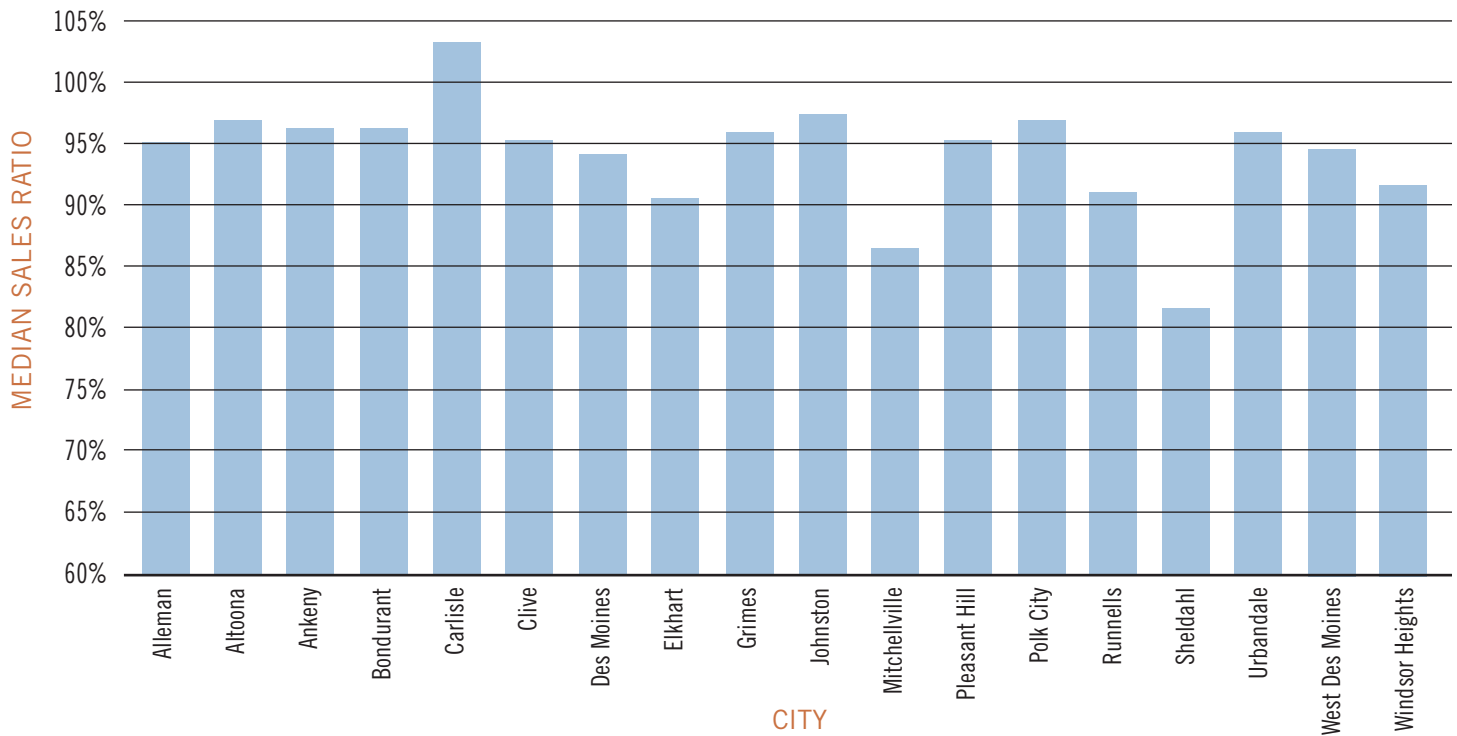


MEDIAN SALE PRICE OF SINGLE FAMILY HOMES



RESIDENTIAL PROPERTY SALES STATISTICS BY CITY

2019 MEDIAN SALES RATIO BY CITY

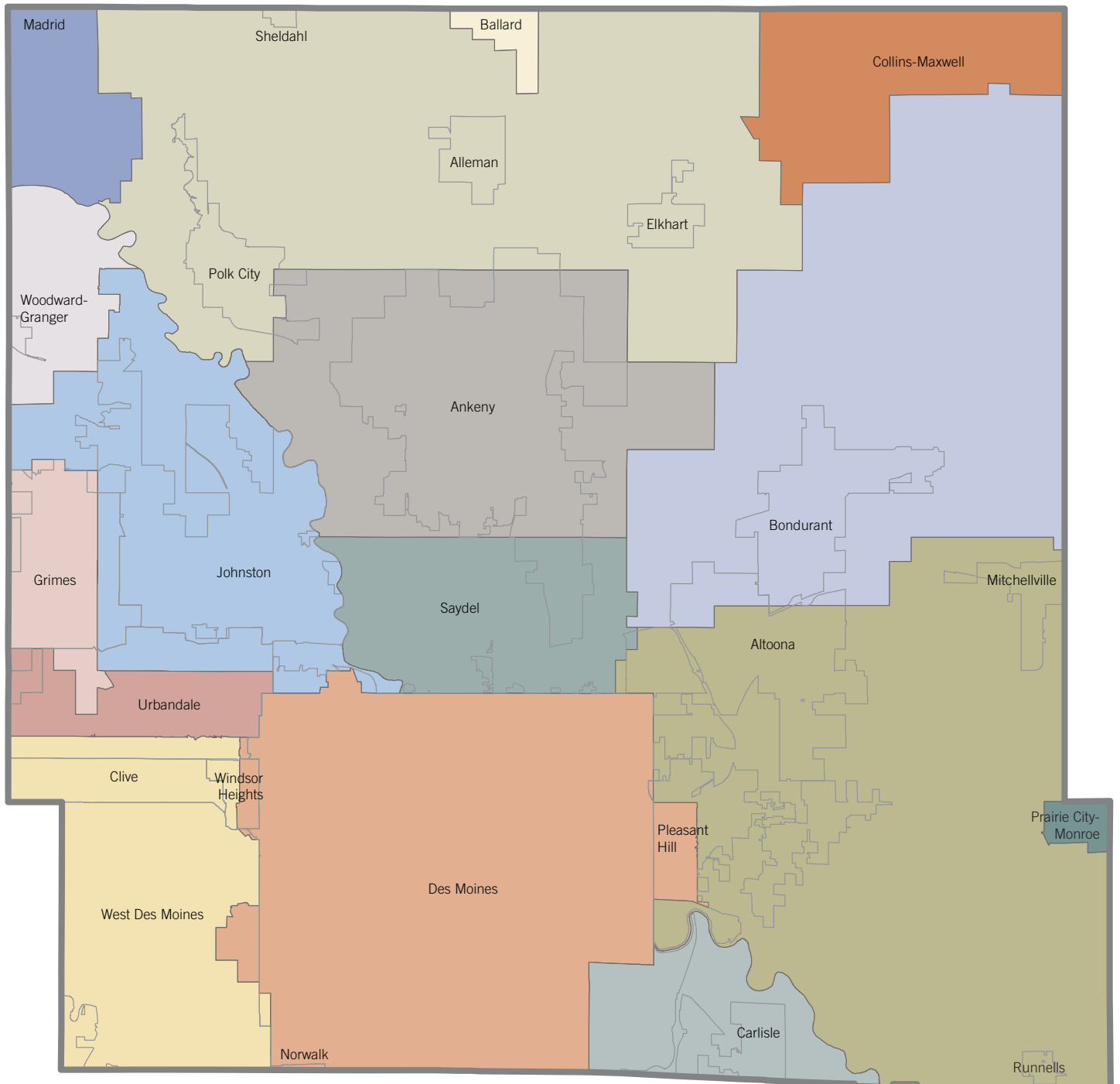


2019 MEDIAN SALES RATIO BY CITY

Jurisdiction	Number of Sales	Median Sales Ratio
Alleman	4	95.01
Altoona	331	96.54
Ankeny	1,337	96.13
Bondurant	132	96.03
Carlisle	1	103.10
Clive	154	95.16
Des Moines	3,287	94.00
Elkhart	19	90.52
Grimes	319	95.99
Johnston	338	97.33
Mitchellville	30	86.80
Pleasant Hill	163	95.31
Polk City	101	97.16
Runnells	12	90.79
Sheldahl	5	81.93
Urbandale	560	96.07
West Des Moines	707	94.76
Windsor Heights	103	91.93

POLK COUNTY TAXABLE PARCEL COUNT BY SCHOOL DISTRICT

DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS
Ankeny	26,610	Collins-Maxwell	338	Madrid	231	Southeast Polk	15,684
Ballard	37	Dallas Center-Grimes	4,703	North Polk	4,694	Urbandale	7,961
Bondurant-Farrar	4,290	Des Moines	74,370	Prairie City-Monroe	2	West Des Moines	21,620
Carlisle	1,243	Johnston	13,365	Saydel	4,526	Woodward-Granger	623
						TOTAL	180,297



POLK COUNTY SCHOOL DISTRICT NAMES

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





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