IOWA
Department of Revenue
PO Box 10469
Des Moines, IA 50306-3457

L0008106385

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269 DES MOINES COUNTY AUDITOR
513 N MAIN ST
BURLINGTON IA 52601-5221

Date: October 27, 2025
Letter ID: L0008106385

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

IN THE MATTER OF

The Percentages of 2025 Actual Value of Residential, Agricultural, 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(9), the Director of Revenue is required to certify annually to each county auditor the percentages of the actual value at which residential, agricultural, commercial, industrial, railroad, and utility properties are to be assessed for property taxes. The Department has computed the percentages in accordance with Iowa Code sections 441.21(4) and (5) for 2025.

IT IS HEREBY ORDERED by the Department of Revenue of the State of Iowa that each county auditor shall apply the following percentages to the 2025 actual value of the following properties:

1. 59.4401% to the value of agricultural realty outside and within incorporated cities and towns in the county, excluding dwellings located on agricultural realty.

2. 44.5345% to the value of residential realty outside and within incorporated cities and towns in the county, including dwellings located on agricultural realty.

3. To the value of each property unit of commercial realty outside and within incorporated cities and towns:

   A. 44.5345% to the value of each property unit that exceeds zero dollars ($0), but does not exceed one hundred fifty thousand dollars ($150,000).

   B. 90.0000% to the value of each property unit that exceeds one hundred fifty thousand dollars ($150,000).

4. To the value of each property unit of industrial realty outside and within incorporated cities and towns:

   A. 44.5345% to the value of each property unit that exceeds zero dollars ($0), but does not exceed one hundred fifty thousand dollars ($150,000).

   B. 90.0000% to the value of each property unit that exceeds one hundred fifty thousand dollars ($150,000).

5. To the value of each property unit of railroad realty outside and within incorporated cities and towns:

   A. 44.5345% to the value of each property unit that exceeds zero dollars ($0), but does not exceed one hundred fifty thousand dollars ($150,000).

   B. 90.0000% to the value of each property unit that exceeds one hundred fifty thousand dollars ($150,000).

6. 94.2059% to the value of utility property valued by the Department pursuant to chapter 437 outside and within incorporated cities and towns.

7. 98.0000% to the value of utility property valued by the Department pursuant to chapters 428 and 438 outside and within incorporated cities and towns.

IT IS FURTHER ORDERED that the values determined by application of the percentages ordered herein shall be the taxable value of such properties upon which property taxes will be levied in 2025 and payable in the fiscal year commencing July 1, 2026 and ending June 30, 2027.

Issued at Des Moines, Iowa the 1st day of November 2025.

IOWA DEPARTMENT OF REVENUE

BY Joy Kanne

Administrator
Local Government Services