

## IOWA PROPERTY TAX ROLLBACK ADJUSTMENTS

Assessment Year	Agricultural Rollback	Residential Rollback	Commercial Rollback	Industrial Rollback
1988	100.0000%	80.6384%	100.0000%	100.0000%
1989	100.0000	79.8471	100.0000	100.0000
1990	100.0000	79.4636	100.0000	100.0000
1991	100.0000	73.0608	100.0000	100.0000
1992	100.0000	72.6985	100.0000	100.0000
1993	100.0000	68.0404	100.0000	100.0000
1994	100.0000	67.5074	100.0000	100.0000
1995	100.0000	59.3180	97.2824	100.0000
1996	100.0000	58.8284	100.0000	100.0000
1997	96.4206	54.9090	97.3606	100.0000
1998	100.0000	56.4789	100.0000	100.0000
1999	96.3381	54.8525	98.7732	100.0000
2000	100.0000	56.2651	100.0000	100.0000
2001	100.0000	51.6676	97.7701	100.0000
2002	100.0000	51.3874	100.0000	100.0000
2003	100.0000	48.4558	99.2570	100.0000
2004	100.0000	47.9642	100.0000	100.0000
2005	100.0000	45.9960	99.1509	100.0000
2006	100.0000	45.5596	100.0000	100.0000
2007	90.1023	44.0803	99.7312	100.0000
2008	93.8565	45.5893	100.0000	100.0000
2009	66.2715	46.9094	100.0000	100.0000

**Notes:**

- 1) The rollback percentage is the portion of the assessed value of a property subject to taxation. For instance, a residential home valued at \$100,000 in 2009 would be taxed on \$46,909 of the value. This example does not include the impact of exemptions or credits such as the Homestead Tax Credit.
- 2) The residential rollback applies to farm dwellings.

Source: Department of Revenue

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