

Iowa Property Tax Rollback Adjustments

Rollback Percentages

Assessment Year	Agricultural	Residential	Commercial	Industrial	Multiresidential
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	-
2010	69.0152	48.5299	100.0000	100.0000	-
2011	57.5411	50.7518	100.0000	100.0000	-
2012	59.9334	52.8166	100.0000	100.0000	-
2013	43.3997	54.4002	95.0000	95.0000	-
2014	44.7021	55.7335	90.0000	90.0000	-
2015	46.1068	55.6259	90.0000	90.0000	86.2500
2016	47.4996	56.9391	90.0000	90.0000	82.5000
2017	54.4480	55.6209	90.0000	90.0000	78.7500
2018	56.1324	56.9180	90.0000	90.0000	75.0000
2019	81.4832	55.0743	90.0000	90.0000	71.2500
2020	84.0305	56.4094	90.0000	90.0000	67.5000
2021	89.0412	54.1302	90.0000	90.0000	63.7500
2022	91.6430	56.4919	90.0000	90.0000	0.0000
2023	71.8370	46.3428	90.0000	90.0000	0.0000
2024	73.8575	47.4316	90.0000	90.0000	0.0000
2025	59.4401	44.5345	90.0000	90.0000	0.0000

Notes:

- 1) The rollback percentage is the portion of the assessed value of a property subject to taxation. For example, a residential home valued at \$100,000 for assessment year (AY) 2022 will be taxed on \$56,492 of the value during fiscal year 2024. This example does not include the impact of exemptions or credits such as the Homestead Tax Credit.
- 2) To value commercial property, the first \$150,000 is assessed using the residential rollback percentage for the same year and the remaining value exceeding the first \$150,000 is assessed at the 90.0% rollback.
- 3) The multiresidential property classification was created in AY 2025. Beginning with AY 2022, multiresidential property was combined back into the residential property class.