Iowa Property Tax Rollback Adjustments

Assessment Year	Agricultural Rollback	Residential Rollback	Commercial Rollback	Industrial Rollback	Multiresidential Rollback
1996	100.0000	58.8284	100.0000	100.0000	N/A
1997	96.4206	54.9090	97.3606	100.0000	N/A
1998	100.0000	56.4789	100.0000	100.0000	N/A
1999	96.3381	54.8525	98.7732	100.0000	N/A
2000	100.0000	56.2651	100.0000	100.0000	N/A
2001	100.0000	51.6676	97.7701	100.0000	N/A
2002	100.0000	51.3874	100.0000	100.0000	N/A
2003	100.0000	48.4558	99.2570	100.0000	N/A
2004	100.0000	47.9642	100.0000	100.0000	N/A
2005	100.0000	45.9960	99.1509	100.0000	N/A
2006	100.0000	45.5596	100.0000	100.0000	N/A
2007	90.1023	44.0803	99.7312	100.0000	N/A
2008	93.8565	45.5893	100.0000	100.0000	N/A
2009	66.2715	46.9094	100.0000	100.0000	N/A
2010	69.0152	48.5299	100.0000	100.0000	N/A
2011	57.5411	50.7518	100.0000	100.0000	N/A
2012	59.9334	52.8166	100.0000	100.0000	N/A
2013	43.3997	54.4002	95.0000	95.0000	N/A
2014	44.7021	55.7335	90.0000	90.0000	N/A
2015	46.1068	55.6259	90.0000	90.0000	86.25000
2016	47.4996	56.9391	90.0000	90.0000	83.00000
2017	54.4480	55.6209	90.0000	90.0000	78.75000

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 in assessment year 2017 (FY 2019) will be taxed on $55,621 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.
3) The muliresidential classification was created in assessment year 2015.

Source: Department of Revenue

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