



# HANDOUTS

## Property Taxation Review Committee

September 1, 2004

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### Assessment Limitation Historical Information Iowa League of Cities

#### **DISCLAIMER**

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IOWA ASSESSMENT LIMITATIONS

Rollback Adjustment and Allowable Gov. (%) for Each Class of Property

	Agricultural	Residential	Commercial	Industrial	Utilities	Railroads *
1978	96.2480% (6%)	78.2516% (6%)	Not Limited	Not Limited	Not Limited	Not Limited
1979	94.6706% (6%)	64.3801% (6%)	88.9872% (6%)	-0-	-0- (10%)	88.9872% (10%)
1980	99.0951% (4%)	66.7355% (4%)	93.1854% (4%)	-0-	-0- (8%)	93.1854% (8%)
1981	95.7039% (4%)	64.7793% (4%)	87.8423% (4%)	96.9619%	-0- (8%)	87.8423% (8%)
1982	99.5711% (4%)	67.2223% (4%)	91.6331% (4%)	-0-	-0- (8%)	91.6331% (8%)
1983	86.5024% (4%)	69.8754% (4%)	91.7230% (4%)	97.4567%	98.3345% (8%)	91.7230% (8%)
1984	90.0058% (4%)	72.4832% (4%)	95.4242% (4%)	-0-	97.8637% (8%)	95.4242% (8%)
1985	93.5922% (4%)	75.6481% (4%)	98.7948% (4%)	-0-	-0- (8%)	98.7948% (8%)
1986	-0- (4%)	77.3604% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1987	-0- (4%)	80.5966% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1988	-0- (4%)	80.6384% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1989	-0- (4%)	79.8471% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1990	-0- (4%)	79.4636% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1991	-0- (4%)	73.0608% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1992	-0- (4%)	72.6985% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1993	-0- (4%)	68.0404% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1994	-0- (4%)	67.5074% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1995	-0- (4%)	59.3180% (4%)	97.2824% (4%)	-0-	97.2090% (8%)	97.2090% (8%)
1996	-0- (4%)	58.8284% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1997	96.4206% (4%)	54.9090% (4%)	97.3606% (4%)	-0-	-0- (8%)	97.3606% (8%)
1998	-0- (4%)	56.4789% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
1999	96.3381% (4%)	54.8525% (4%)	98.7732% (4%)	-0-	-0- (8%)	98.7732% (8%)
2000	-0- (4%)	56.2651% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
2001	-0- (4%)	51.6676% (4%)	97.7701% (4%)	-0-	-0- (8%)	97.7701% (8%)
2002	-0- (4%)	51.3874% (4%)	-0- (4%)	-0-	-0- (8%)	-0- (8%)
2003	-0- (4%)	48.4558% (4%)	99.2570% (4%)	-0-	-0- (8%)	99.2570% (8%)

\* By statute, the percentage for railroads must equal the lowest of the percentages for commercial, industrial, and utility properties.