

**City Property Tax Comparisons - FY 2002 versus FY 2007**

**Taxable Value and Average Property Tax Rate**

**Selected Iowa Counties**

**Prepared at the Request of the  
House Commercial Property Tax Study Group**

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**Source of data – Department of Management:**

- Taxing District Property Values
- Taxing District / Levy Authority combinations
- Tax Rates of Levy Authorities

**Process:**

Files were constructed for FY 2002 and for FY 2007 to calculate the taxable value within each taxing district in Iowa, with a separate value for taxable values available to all levy authorities and value available for the use of Tax Increment Financing (TIF). A taxing district is a segment of taxable property value sharing the same combination of levy authorities. Levy authorities are the unit of government (city, county, school, community college, hospital, *etc.*) City values and taxes include the full city, even if a portion of the city lies in another county.

**Column Heading Definitions:****Tables 1 (FY 2002) & 2 (FY 2007):**

- Total Taxable Value is the taxable value of all taxing districts subject to that city's levy, excluding city agricultural land and city exempt property. Property value within a TIF area is included.
- Non-TIF Taxable Value is the taxable value, excluding TIF increment values, of all taxing districts subject to that city's levy, excluding city agricultural land and city exempt property. This value is taxable by all levy authorities associated with the taxing district.
- TIF Taxable Value is the value within the TIF increment. This column is calculated by subtracting the second column from the first. The TIF increment is not available to the levy authorities for tax purposes, other than debt levies.
- Percent of City Taxable Value Devoted to TIF divides the third column by the first. This column provides a measurement of the relative amount of property value not available for general taxation by related levy authorities.
- City Tax Rate – The city tax rate for each year was provided by the Department of Management. The county average is calculated using the total taxes within the cities of the county divided by the taxable value of the cities in the county, including TIF values.
- Average Consolidated Tax Rate – The average consolidated tax rate was calculated by:
  - Multiplying each taxing district's consolidated tax rate (the sum of all levy authority rates applicable to that taxing district) times the taxable value of the property in that district. Property taxes paid to TIF were included. This determines the total property tax collected within each taxing district.
  - Summing all taxing districts with the same city levy authority. This provides the total property tax collected within the city for all related levy authorities.
  - Dividing the result by the taxable value of all taxing districts within the city. This provides the average consolidated rate for the city, including property tax revenue going to economic development through the TIF process.

**Table 3** subtracts Table 1 from Table 2 values to provide the increase (decrease) in values and rates for the city.

**Table 4** calculates the average annual percentage change necessary to describe the difference between the numbers in Table 1 and Table 2. It is calculated by:  $Table\ 4 = ((Table\ 2/Table\ 1)^{(1/5)})-1$ .

For each calculation, statewide values for property within and property taxes collected from all cities in Iowa are provided below each table.

## Polk County Cities

Polk County % Growth in Homestead Credits FY02 to FY07 = +11.5% (cities statewide = +2.5%)  
 Polk County % of total statewide taxable value of all Iowa cities FY02 = 20.6%, FY07 = 23.2%  
 Polk County % of statewide non-TIF taxable value city growth FY02-FY07 = 35.5%  
 Polk County % of statewide TIF taxable value growth = 38.9%

### Table 2

- Average city FY 2007 tax rate = \$13.16 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$40.54 / thousand (statewide = \$37.98)
- Altoona (31.3%) and Pleasant Hill (25.2%) have a significant percentage of taxable property value within TIF increment areas.
- Percent of total city property value devoted to TIF FY 2007 = 11.3% (statewide = 9.2%)

### Table 3

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007.
- A number of cities decreased their own city rate.
- The significant decrease in the city rate of Des Moines (\$0.60 / thousand) is due at least in part to the increase in the utility bill franchise fee from 1.0% to 5.0%.
- The only city in Polk County with a decrease in its percentage of taxable value devoted to TIF was Johnston.
- Countywide, 20.5% of all taxable value growth occurred within the TIF increment (statewide = 19.0%).

### Table 4

- Total city taxable value grew at a much faster annual rate (6.3%) than the statewide average (3.8%).
- The non-TIF taxable value also increased faster than cities statewide.
- The average city rate actually fell slightly, and the consolidated rate increased at half the statewide pace.
- However, if Des Moines is removed from the calculation, the other cities' own rate increased almost as fast as the statewide average (1.3% per year versus 1.4% statewide). In addition, the consolidated rate of the remaining cities increased 1.4% per year, versus 1.8% statewide.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Polk	ALLEMAN	\$ 14,184,000	\$ 14,184,000	\$ -	0.0%	\$ 6.71	\$ 31.52
Polk	ALTOONA	359,602,000	293,903,000	65,699,000	18.3%	8.90	34.20
Polk	ANKENY	980,535,000	893,682,000	86,953,000	8.9%	9.65	36.85
Polk	BONDURANT	44,404,000	36,118,000	8,286,000	18.7%	14.36	39.16
Polk	CLIVE	771,500,000	731,745,000	39,755,000	5.2%	8.45	32.39
Polk	DES MOINES	5,032,083,000	4,745,744,000	286,339,000	5.7%	17.05	44.43
Polk	ELKHART	6,464,000	6,464,000	-	0.0%	8.10	32.92
Polk	GRIMES	143,592,000	133,912,000	9,680,000	6.7%	11.73	39.31
Polk	JOHNSTON	493,032,000	403,855,000	89,177,000	18.1%	11.19	36.48
Polk	MITCHELLVILLE	33,465,000	33,465,000	-	0.0%	13.15	38.46
Polk	PLEASANT HILL	195,833,000	175,640,000	20,193,000	10.3%	11.78	37.92
Polk	POLK CITY	53,488,000	42,960,000	10,528,000	19.7%	8.01	33.00
Polk	RUNNELLS	7,690,000	7,690,000	-	0.0%	8.10	33.76
Polk	SHELD AHL	4,980,000	4,980,000	-	0.0%	2.86	25.88
Polk	URBAN DALE	1,326,593,000	1,312,241,000	14,352,000	1.1%	8.96	33.08
Polk	WEST DES MOINES	2,407,747,000	2,108,116,000	299,631,000	12.4%	10.90	34.83
Polk	WINDSOR HEIGHTS	186,090,000	158,299,000	27,791,000	14.9%	11.03	36.48
Cities in the County		\$ 12,061,282,000	\$ 11,102,898,000	\$ 958,384,000	7.9%	\$ 13.24	\$ 38.84
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Polk	ALLEMAN	\$ 15,385,000	\$ 14,635,000	\$ 750,000	4.9%	\$ 8.05	\$ 35.09
Polk	ALTOONA	547,624,000	376,125,000	171,499,000	31.3%	8.64	40.58
Polk	ANKENY	1,529,459,000	1,392,189,000	137,270,000	9.0%	10.34	38.00
Polk	BONDURANT	67,041,000	57,921,000	9,120,000	13.6%	14.38	42.52
Polk	CLIVE	1,027,492,000	907,447,000	120,045,000	11.7%	9.25	34.01
Polk	DES MOINES	6,117,967,000	5,523,772,000	594,195,000	9.7%	16.45	46.07
Polk	ELKHART	9,879,000	9,879,000	-	0.0%	11.69	38.73
Polk	GRIMES	243,723,000	221,213,000	22,510,000	9.2%	12.75	41.12
Polk	JOHNSTON	824,256,000	779,681,000	44,575,000	5.4%	11.31	39.59
Polk	MITCHELLVILLE	38,782,000	38,782,000	-	0.0%	12.45	44.31
Polk	PLEASANT HILL	339,444,000	253,891,000	85,553,000	25.2%	11.48	42.51
Polk	POLK CITY	97,697,000	81,503,000	16,194,000	16.6%	7.90	34.98
Polk	RUNNELLS	9,436,000	7,873,000	1,563,000	16.6%	9.08	41.27
Polk	SHELD AHL	5,970,000	5,970,000	-	0.0%	3.43	28.61
Polk	URBAN DALE	1,957,270,000	1,839,838,000	117,432,000	6.0%	9.07	35.02
Polk	WEST DES MOINES	3,340,592,000	2,859,735,000	480,857,000	14.4%	11.95	36.98
Polk	WINDSOR HEIGHTS	221,158,000	176,644,000	44,514,000	20.1%	12.22	39.46
Cities in the County		\$ 16,393,175,000	\$ 14,547,098,000	\$ 1,846,077,000	11.3%	\$ 13.16	\$ 40.54
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Polk	ALLEMAN	\$ 1,201,000	\$ 451,000	\$ 750,000	4.9%	\$ 1.34	\$ 3.57
Polk	ALTOONA	188,022,000	82,222,000	105,800,000	13.0%	-0.25	6.38
Polk	ANKENY	548,924,000	498,607,000	50,317,000	0.1%	0.69	1.15
Polk	BONDURANT	22,637,000	21,803,000	834,000	-5.1%	0.02	3.36
Polk	CLIVE	255,992,000	175,702,000	80,290,000	6.5%	0.80	1.62
Polk	DES MOINES	1,085,884,000	778,028,000	307,856,000	4.0%	-0.60	1.64
Polk	ELKHART	3,415,000	3,415,000	-	0.0%	3.59	5.81
Polk	GRIMES	100,131,000	87,301,000	12,830,000	2.5%	1.02	1.81
Polk	JOHNSTON	331,224,000	375,826,000	(44,602,000)	-12.7%	0.11	3.11
Polk	MITCHELLVILLE	5,317,000	5,317,000	-	0.0%	-0.70	5.85
Polk	PLEASANT HILL	143,611,000	78,251,000	65,360,000	14.9%	-0.30	4.59
Polk	POLK CITY	44,209,000	38,543,000	5,666,000	-3.1%	-0.11	1.98
Polk	RUNNELLS	1,746,000	183,000	1,563,000	16.6%	0.98	7.51
Polk	SHELD AHL	990,000	990,000	-	0.0%	0.57	2.73
Polk	URBAN DALE	630,677,000	527,597,000	103,080,000	4.9%	0.11	1.94
Polk	WEST DES MOINES	932,845,000	751,619,000	181,226,000	1.9%	1.05	2.15
Polk	WINDSOR HEIGHTS	35,068,000	18,345,000	16,723,000	5.2%	1.19	2.98
Cities in the County		\$ 4,331,893,000	\$ 3,444,200,000	\$ 887,693,000	3.3%	\$ (0.09)	\$ 1.70
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Polk	ALLEMAN	1.6%	0.6%	3.7%	3.7%	2.2%
Polk	ALTOONA	8.8%	5.1%	21.2%	-0.6%	3.5%
Polk	ANKENY	9.3%	9.3%	9.6%	1.4%	0.6%
Polk	BONDURANT	8.6%	9.9%	1.9%	0.0%	1.7%
Polk	CLIVE	5.9%	4.4%	24.7%	1.8%	1.0%
Polk	DES MOINES	4.0%	3.1%	15.7%	-0.7%	0.7%
Polk	ELKHART	8.9%	8.9%	-	7.6%	3.3%
Polk	GRIMES	11.2%	10.6%	18.4%	1.7%	0.9%
Polk	JOHNSTON	10.8%	14.1%	-13.0%	0.2%	1.6%
Polk	MITCHELLVILLE	3.0%	3.0%	-	-1.1%	2.9%
Polk	PLEASANT HILL	11.6%	7.6%	33.5%	-0.5%	2.3%
Polk	POLK CITY	12.8%	13.7%	9.0%	-0.3%	1.2%
Polk	RUNNELLS	4.2%	0.5%	-	2.3%	4.1%
Polk	SHELD AHL	3.7%	3.7%	-	3.7%	2.0%
Polk	URBAN DALE	8.1%	7.0%	52.3%	0.3%	1.1%
Polk	WEST DES MOINES	6.8%	6.3%	9.9%	1.9%	1.2%
Polk	WINDSOR HEIGHTS	3.5%	2.2%	9.9%	2.1%	1.6%
Cities in the County		6.3%	5.6%	14.0%	-0.1%	0.9%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## Johnson County Cities

Johnson County % Growth in Homestead Credits FY02 to FY07 = +13.3% (cities statewide = +2.5%)

Johnson County % of total statewide taxable value of all Iowa cities FY02 = 5.0%, FY07 = 5.6%

Johnson County % of statewide non-TIF taxable value city growth FY02-FY07 = 6.9%

Johnson County % of statewide TIF taxable value growth = 14.7%

### Table 2

- Percent of city property value devoted to TIF FY 2007 = 15.3% (statewide = 9.2%)
- Average city FY 2007 tax rate = \$15.97 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$36.45 / thousand (statewide = \$37.98)
- Several cities have significant portions of taxable property value within TIF areas, including Coralville (38.5%), Oxford (43.8%), and Tiffin 56.5%. Iowa City's percentage is 3.3%.

### Table 3

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007, and as a group increased more (\$4.81 / thousand) than the statewide average of \$3.32 / thousand.
- The average city tax rate increased more than twice as much (\$2.10 / thousand) as the statewide average (\$0.93 / thousand).
- Countywide, 33.2% of all taxable value growth occurred within TIF increments (statewide = 19.0%).

### Table 4

- Total city taxable value grew at a much faster annual rate (6.1%) than the statewide average (3.8%).
- The non-TIF taxable value also grew faster than the average of all cities in Iowa.
- The average city rate increased twice the statewide rate, and the consolidated rate increased at an annual 2.9% pace versus 1.9% statewide.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Johnson	CORALVILLE	\$ 680,140,000	\$ 482,575,000	\$ 197,565,000	29.0%	\$ 11.82	\$ 30.21
Johnson	HILLS	20,275,000	20,275,000	-	0.0%	5.18	23.37
Johnson	IOWA CITY	1,934,525,000	1,922,751,000	11,774,000	0.6%	14.85	32.80
Johnson	LONE TREE	24,943,000	20,066,000	4,877,000	19.6%	8.77	25.22
Johnson	NORTH LIBERTY	139,532,000	100,372,000	39,160,000	28.1%	9.07	27.32
Johnson	OXFORD	14,091,000	10,693,000	3,398,000	24.1%	9.80	29.32
Johnson	SHUEYVILLE	8,543,000	8,543,000	-	0.0%	7.10	27.58
Johnson	SOLO	34,000,000	34,000,000	-	0.0%	9.59	32.07
Johnson	SWISHER	20,871,000	19,840,000	1,031,000	4.9%	7.10	27.58
Johnson	TIFFIN	28,558,000	15,241,000	13,317,000	46.6%	10.10	29.62
Johnson	UNIVERSITY HEIGHTS	35,260,000	35,260,000	-	0.0%	9.37	27.56
Cities in the County		\$ 2,940,738,000	\$ 2,669,616,000	\$ 271,122,000	9.2%	\$ 13.87	\$ 31.64
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Johnson	CORALVILLE	\$ 1,019,874,000	\$ 627,728,000	\$ 392,146,000	38.5%	\$ 13.29	\$ 34.80
Johnson	HILLS	24,812,000	24,812,000	-	0.0%	5.88	26.93
Johnson	IOWA CITY	2,361,297,000	2,283,512,000	77,785,000	3.3%	17.30	38.23
Johnson	LONE TREE	27,797,000	21,361,000	6,436,000	23.2%	10.90	31.01
Johnson	NORTH LIBERTY	319,069,000	230,571,000	88,498,000	27.7%	10.12	31.63
Johnson	OXFORD	17,089,000	9,612,000	7,477,000	43.8%	10.86	34.01
Johnson	SHUEYVILLE	15,665,000	15,581,000	84,000	0.5%	6.88	31.72
Johnson	SOLO	49,289,000	42,665,000	6,624,000	13.4%	10.68	35.33
Johnson	SWISHER	25,010,000	25,010,000	-	0.0%	7.10	31.95
Johnson	TIFFIN	46,651,000	20,280,000	26,371,000	56.5%	10.88	34.18
Johnson	UNIVERSITY HEIGHTS	41,301,000	41,301,000	-	0.0%	10.39	31.44
Cities in the County		\$ 3,947,854,000	\$ 3,342,433,000	\$ 605,421,000	15.3%	\$ 15.97	\$ 36.45
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Johnson	CORALVILLE	\$ 339,734,000	\$ 145,153,000	\$ 194,581,000	9.4%	\$ 1.47	\$ 4.59
Johnson	HILLS	4,537,000	4,537,000	-	0.0%	0.71	3.56
Johnson	IOWA CITY	426,772,000	360,761,000	66,011,000	2.7%	2.45	5.43
Johnson	LONE TREE	2,854,000	1,295,000	1,559,000	3.6%	2.13	5.79
Johnson	NORTH LIBERTY	179,537,000	130,199,000	49,338,000	-0.3%	1.06	4.31
Johnson	OXFORD	2,998,000	(1,081,000)	4,079,000	19.6%	1.06	4.69
Johnson	SHUEYVILLE	7,122,000	7,038,000	84,000	0.5%	-0.22	4.14
Johnson	SOLO	15,289,000	8,665,000	6,624,000	13.4%	1.09	3.26
Johnson	SWISHER	4,139,000	5,170,000	(1,031,000)	-4.9%	0.00	4.37
Johnson	TIFFIN	18,093,000	5,039,000	13,054,000	9.9%	0.77	4.56
Johnson	UNIVERSITY HEIGHTS	6,041,000	6,041,000	-	0.0%	1.02	3.88
Cities in the County		\$ 1,007,116,000	\$ 672,817,000	\$ 334,299,000	6.1%	\$ 2.10	\$ 4.81
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Johnson	CORALVILLE	8.4%	5.4%	14.7%	2.4%	2.9%
Johnson	HILLS	4.1%	4.1%	-	2.6%	2.9%
Johnson	IOWA CITY	4.1%	3.5%	45.9%	3.1%	3.1%
Johnson	LONE TREE	2.2%	1.3%	5.7%	4.4%	4.2%
Johnson	NORTH LIBERTY	18.0%	18.1%	17.7%	2.2%	3.0%
Johnson	OXFORD	3.9%	-2.1%	17.1%	2.1%	3.0%
Johnson	SHUEYVILLE	12.9%	12.8%	-	-0.6%	2.8%
Johnson	SOLO	7.7%	4.6%	-	2.2%	2.0%
Johnson	SWISHER	3.7%	4.7%	-100.0%	0.0%	3.0%
Johnson	TIFFIN	10.3%	5.9%	14.6%	1.5%	2.9%
Johnson	UNIVERSITY HEIGHTS	3.2%	3.2%	-	2.1%	2.7%
Cities in the County		6.1%	4.6%	17.4%	2.9%	2.9%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## Story County Cities

Story County % Growth in Homestead Credits FY02 to FY07 = +7.9% (cities statewide = +2.5%)

Story County % of total statewide taxable value of all Iowa cities FY02 = 3.3%, FY07 = 3.4%

Story County % of statewide non-TIF taxable value city growth FY02-FY07 = 4.6%

Story County % of statewide TIF taxable value growth = 0.7%

### Table 2

- Percent of city property value devoted to TIF FY 2007 = 5.4% (statewide = 9.2%)
- Average city FY 2007 tax rate = \$10.61 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$32.54 / thousand (statewide = \$37.98)
- McCallsburg (81.9%) and Huxley (65.2%) have significant percentages of taxable property value within TIF areas.
- Ames no longer has any property value in TIF areas.

### Table 3

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007. However, the increase (\$1.44 / thousand) was less than half the statewide average increase.
- All city rates increased, but as a group the increase was below average.
- Ames, Colo, and Story City decreased their percentage of taxable value devoted to TIF. A number of cities showed significant increases.
- Countywide, 3.7% of all taxable value growth occurred within TIF increments (statewide = 19.0%).

### Table 4

- Total city taxable value and non-TIF taxable value grew faster than the statewide average.
- The average city rate increased faster than the statewide average while the consolidated rate increased at one-half the statewide rate.

### Note

- If Ames is removed from Story County calculations, the picture changes significantly. As a group, the remainder of the cities in the county:
  - Increased tax rates near the statewide average.
  - Experienced significantly slower growth in taxable value than the statewide average.
  - Increased their TIF taxable value percentage faster than the statewide average.
  - Captured 50.5% of taxable value growth within TIF increments.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Story	AMES	\$ 1,495,815,000	\$ 1,481,601,000	\$ 14,214,000	1.0%	\$ 9.36	\$ 30.34
Story	CAMBRIDGE	15,285,000	15,285,000	-	0.0%	9.02	33.80
Story	COLLINS	8,836,000	8,836,000	-	0.0%	8.49	30.14
Story	COLO	15,911,000	12,674,000	3,237,000	20.3%	10.16	27.97
Story	GILBERT	19,731,000	19,731,000	-	0.0%	8.10	32.76
Story	HUXLEY	52,046,000	26,374,000	25,672,000	49.3%	10.95	35.73
Story	KELLEY	4,917,000	4,917,000	-	0.0%	6.36	31.14
Story	MAXWELL	14,516,000	14,156,000	360,000	2.5%	8.76	30.41
Story	MCCALLSBURG	5,302,000	3,457,000	1,845,000	34.8%	12.11	29.93
Story	NEVADA	146,511,000	121,731,000	24,780,000	16.9%	14.39	36.81
Story	ROLAND	27,885,000	27,290,000	595,000	2.1%	9.00	31.79
Story	SLATER	30,184,000	28,980,000	1,204,000	4.0%	9.35	34.13
Story	STORY CITY	104,340,000	62,971,000	41,369,000	39.6%	8.15	30.93
Story	ZEARING	10,677,000	10,677,000	-	0.0%	9.36	27.18
Cities in the County		\$ 1,951,956,000	\$ 1,838,680,000	\$ 113,276,000	5.8%	\$ 9.80	\$ 31.10
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Story	AMES	\$ 1,896,590,000	\$ 1,896,590,000	\$ -	0.0%	\$ 10.25	\$ 31.47
Story	CAMBRIDGE	15,788,000	13,462,000	2,326,000	14.7%	9.17	37.22
Story	COLLINS	9,295,000	9,295,000	-	0.0%	9.69	30.76
Story	COLO	16,997,000	15,335,000	1,662,000	9.8%	11.89	30.69
Story	GILBERT	22,909,000	22,909,000	-	0.0%	8.87	36.31
Story	HUXLEY	62,961,000	21,923,000	41,038,000	65.2%	11.50	39.54
Story	KELLEY	6,326,000	6,326,000	-	0.0%	7.90	35.95
Story	MAXWELL	16,160,000	14,117,000	2,043,000	12.6%	10.38	31.45
Story	MCCALLSBURG	5,382,000	974,000	4,408,000	81.9%	17.43	36.23
Story	NEVADA	163,315,000	126,190,000	37,125,000	22.7%	14.88	40.07
Story	ROLAND	30,275,000	28,913,000	1,362,000	4.5%	10.11	33.41
Story	SLATER	35,411,000	31,781,000	3,630,000	10.3%	12.19	40.24
Story	STORY CITY	122,557,000	85,774,000	36,783,000	30.0%	8.89	32.19
Story	ZEARING	10,749,000	10,749,000	-	0.0%	10.19	28.98
Cities in the County		\$ 2,414,715,000	\$ 2,284,338,000	\$ 130,377,000	5.4%	\$ 10.61	\$ 32.54
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Story	AMES	\$ 400,775,000	\$ 414,989,000	\$ (14,214,000)	-1.0%	\$ 0.90	\$ 1.13
Story	CAMBRIDGE	503,000	(1,823,000)	2,326,000	14.7%	0.15	3.42
Story	COLLINS	459,000	459,000	-	0.0%	1.20	0.62
Story	COLO	1,086,000	2,661,000	(1,575,000)	-10.6%	1.73	2.72
Story	GILBERT	3,178,000	3,178,000	-	0.0%	0.77	3.55
Story	HUXLEY	10,915,000	(4,451,000)	15,366,000	15.9%	0.55	3.81
Story	KELLEY	1,409,000	1,409,000	-	0.0%	1.54	4.81
Story	MAXWELL	1,644,000	(39,000)	1,683,000	10.2%	1.61	1.04
Story	MCCALLSBURG	80,000	(2,483,000)	2,563,000	47.1%	5.32	6.30
Story	NEVADA	16,804,000	4,459,000	12,345,000	5.8%	0.49	3.26
Story	ROLAND	2,390,000	1,623,000	767,000	2.4%	1.11	1.62
Story	SLATER	5,227,000	2,801,000	2,426,000	6.3%	2.83	6.11
Story	STORY CITY	18,217,000	22,803,000	(4,586,000)	-9.6%	0.74	1.26
Story	ZEARING	72,000	72,000	-	0.0%	0.82	1.80
Cities in the County		\$ 462,759,000	\$ 445,658,000	\$ 17,101,000	-0.4%	\$ 0.82	\$ 1.44
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Story	AMES	4.9%	5.1%	-100.0%	1.8%	0.7%
Story	CAMBRIDGE	0.6%	-2.5%	-	0.3%	1.9%
Story	COLLINS	1.0%	1.0%	-	2.7%	0.4%
Story	COLO	1.3%	3.9%	-12.5%	3.2%	1.9%
Story	GILBERT	3.0%	3.0%	-	1.8%	2.1%
Story	HUXLEY	3.9%	-3.6%	9.8%	1.0%	2.0%
Story	KELLEY	5.2%	5.2%	-	4.4%	2.9%
Story	MAXWELL	2.2%	-0.1%	41.5%	3.4%	0.7%
Story	MCCALLSBURG	0.3%	-22.4%	19.0%	7.5%	3.9%
Story	NEVADA	2.2%	0.7%	8.4%	0.7%	1.7%
Story	ROLAND	1.7%	1.2%	18.0%	2.3%	1.0%
Story	SLATER	3.2%	1.9%	24.7%	5.4%	3.3%
Story	STORY CITY	3.3%	6.4%	-2.3%	1.8%	0.8%
Story	ZEARING	0.1%	0.1%	-	1.7%	1.3%
Cities in the County		4.3%	4.4%	2.9%	1.6%	0.9%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## Woodbury County Cities

Woodbury County % Growth in Homestead Credits FY02 to FY07 = - 2.1% (cities statewide = +2.5%)

Woodbury County % of total statewide taxable value of all Iowa cities FY02 = 3.9%, FY07 = 3.4%

Woodbury County % of statewide non-TIF taxable value city growth FY02-FY07 = 2.0%

Woodbury County % of statewide TIF taxable value growth = - 1.7%

### Table 2

- Percent of city property value devoted to TIF FY 2007 = 10.1% (statewide = 9.2%)
- Average city FY 2007 tax rate = \$17.56 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$42.87 / thousand (statewide = \$37.98)
- Sioux City represents 90.3% of city taxable value within the county.
- Countywide, TIF taxable value as a percent of total taxable value decreased from 12.5% in FY 2002 to 10.1% in FY 2007.

### Table 3

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007. The average increase (\$6.69 / thousand) was more than double the statewide average (\$3.32 / thousand).
- The average increase in city tax rates far exceeded the statewide increase.
- Countywide, TIF taxable value fell over the five years by more than \$38.0 million. No city significantly increased TIF values.

### Table 4

- Total city taxable value and non-TIF taxable value grew less than half the statewide rate.

### Note

- Removing Sioux City does not significantly alter the statistics.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Woodbury	ANTHON	\$ 10,482,000	\$ 10,482,000	\$ -	0.0%	\$ 5.25	\$ 24.14
Woodbury	BRONSON	4,075,000	4,075,000	-	0.0%	7.52	29.89
Woodbury	CORRECTIONVILLE	12,685,000	12,641,000	44,000	0.3%	6.90	29.67
Woodbury	CUSHING	2,687,000	2,687,000	-	0.0%	8.10	30.87
Woodbury	DANBURY	7,050,000	7,050,000	-	0.0%	5.11	23.40
Woodbury	HORNICK	4,743,000	4,743,000	-	0.0%	6.75	27.33
Woodbury	LAWTON	14,926,000	14,816,000	110,000	0.7%	8.10	30.47
Woodbury	MOVILLE	31,539,000	31,265,000	274,000	0.9%	10.16	31.97
Woodbury	OTO	1,270,000	1,270,000	-	0.0%	8.10	27.00
Woodbury	PIERSON	6,313,000	6,313,000	-	0.0%	14.51	36.03
Woodbury	SALIX	6,010,000	6,010,000	-	0.0%	8.10	28.68
Woodbury	SERGEANT BLUFF	76,166,000	76,166,000	-	0.0%	7.95	28.99
Woodbury	SIOUX CITY	2,074,184,000	1,791,096,000	283,088,000	13.6%	14.41	36.85
Woodbury	SLOAN	22,309,000	22,309,000	-	0.0%	8.10	28.68
Woodbury	SMITHLAND	2,470,000	2,470,000	-	0.0%	6.38	26.96
Cities in the County		\$ 2,276,909,000	\$ 1,993,393,000	\$ 283,516,000	12.5%	\$ 13.95	\$ 36.18
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Woodbury	ANTHON	\$ 10,635,000	\$ 10,635,000	\$ -	0.0%	\$ 2.59	\$ 25.50
Woodbury	BRONSON	4,422,000	4,422,000	-	0.0%	9.23	32.75
Woodbury	CORRECTIONVILLE	13,978,000	13,652,000	326,000	2.3%	7.96	30.95
Woodbury	CUSHING	2,803,000	2,803,000	-	0.0%	8.73	31.72
Woodbury	DANBURY	7,498,000	7,498,000	-	0.0%	6.54	29.49
Woodbury	HORNICK	3,956,000	3,956,000	-	0.0%	8.09	29.79
Woodbury	LAWTON	17,112,000	15,152,000	1,960,000	11.5%	8.69	32.22
Woodbury	MOVILLE	33,051,000	32,550,000	501,000	1.5%	10.14	33.48
Woodbury	OTO	1,212,000	1,212,000	-	0.0%	8.10	31.02
Woodbury	PIERSON	5,758,000	5,758,000	-	0.0%	16.96	42.56
Woodbury	SALIX	6,247,000	6,247,000	-	0.0%	8.10	29.80
Woodbury	SERGEANT BLUFF	104,067,000	99,313,000	4,754,000	4.6%	11.43	34.50
Woodbury	SIOUX CITY	2,192,208,000	1,954,410,000	237,798,000	10.8%	18.25	43.94
Woodbury	SLOAN	22,597,000	22,597,000	-	0.0%	9.09	30.79
Woodbury	SMITHLAND	2,516,000	2,516,000	-	0.0%	8.09	29.79
Cities in the County		\$ 2,428,060,000	\$ 2,182,721,000	\$ 245,339,000	10.1%	\$ 17.56	\$ 42.87
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Woodbury	ANTHON	\$ 153,000	\$ 153,000	\$ -	0.0%	\$ (2.66)	\$ 1.36
Woodbury	BRONSON	347,000	347,000	-	0.0%	1.71	2.86
Woodbury	CORRECTIONVILLE	1,293,000	1,011,000	282,000	2.0%	1.07	1.28
Woodbury	CUSHING	116,000	116,000	-	0.0%	0.63	0.85
Woodbury	DANBURY	448,000	448,000	-	0.0%	1.43	6.09
Woodbury	HORNICK	(787,000)	(787,000)	-	0.0%	1.34	2.46
Woodbury	LAWTON	2,186,000	336,000	1,850,000	10.7%	0.59	1.75
Woodbury	MOVILLE	1,512,000	1,285,000	227,000	0.6%	-0.02	1.51
Woodbury	OTO	(58,000)	(58,000)	-	0.0%	0.00	4.02
Woodbury	PIERSON	(555,000)	(555,000)	-	0.0%	2.46	6.53
Woodbury	SALIX	237,000	237,000	-	0.0%	0.00	1.12
Woodbury	SERGEANT BLUFF	27,901,000	23,147,000	4,754,000	4.6%	3.48	5.51
Woodbury	SIOUX CITY	118,024,000	163,314,000	(45,290,000)	-2.8%	3.85	7.09
Woodbury	SLOAN	288,000	288,000	-	0.0%	0.99	2.11
Woodbury	SMITHLAND	46,000	46,000	-	0.0%	1.71	2.83
Cities in the County		\$ 151,151,000	\$ 189,328,000	\$ (38,177,000)	-2.3%	\$ 3.61	\$ 6.69
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Woodbury	ANTHON	0.3%	0.3%	-	-13.2%	1.1%
Woodbury	BRONSON	1.6%	1.6%	-	4.2%	1.8%
Woodbury	CORRECTIONVILLE	2.0%	1.6%	49.3%	2.9%	0.8%
Woodbury	CUSHING	0.8%	0.8%	-	1.5%	0.5%
Woodbury	DANBURY	1.2%	1.2%	-	5.1%	4.7%
Woodbury	HORNICK	-3.6%	-3.6%	-	3.7%	1.7%
Woodbury	LAWTON	2.8%	0.4%	77.9%	1.4%	1.1%
Woodbury	MOVILLE	0.9%	0.8%	12.8%	0.0%	0.9%
Woodbury	OTO	-0.9%	-0.9%	-	0.0%	2.8%
Woodbury	PIERSON	-1.8%	-1.8%	-	3.2%	3.4%
Woodbury	SALIX	0.8%	0.8%	-	0.0%	0.8%
Woodbury	SERGEANT BLUFF	6.4%	5.5%	-	7.5%	3.5%
Woodbury	SIOUX CITY	1.1%	1.8%	-3.4%	4.8%	3.6%
Woodbury	SLOAN	0.3%	0.3%	-	2.3%	1.4%
Woodbury	SMITHLAND	0.4%	0.4%	-	4.9%	2.0%
Cities in the County		1.3%	1.8%	-2.9%	4.7%	3.5%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## **Pottawattamie County Cities**

Pottawattamie County % Growth in Homestead Credits FY02 to FY07 = 2.4% (cities statewide = +2.5%)

Pottawattamie County % of total statewide taxable value of all Iowa cities FY02 = 3.1%, FY07 = 3.0%

Pottawattamie County % of statewide non-TIF taxable value city growth FY02-FY07 = 3.5%

Pottawattamie County % of statewide TIF taxable value growth = 0.4%

### **Table 2**

- Average city FY 2007 tax rate = \$17.66 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$41.27 / thousand (statewide = \$37.98)
- Percent of city property value devoted to TIF FY 2007 = 4.6% (statewide = 9.2%)
- Carson (49.0%), Neola (43.2%), and Minden (29.6%) have significant percentages of taxable property value within TIF areas.
- 2.1% of Council Bluffs taxable value is devoted to TIF.

### **Table 3**

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007. The increase (\$5.23 / thousand) was above the statewide average increase.
- City rates increased more than twice the statewide average.
- Countywide, 2.9% of all taxable value growth occurred within TIF increments (statewide = 19.0%).

### **Table 4**

- Total city taxable value grew just under (3.6%) the statewide average annual rate (3.8%).
- Non-TIF taxable value growth (3.6%) exceeded the statewide average (3.3%).
- The average city rate increased twice as fast as the statewide average while the consolidated rate increased 1.5 times the statewide rate.

### **Note**

- Council Bluffs represents more than 80.0% of the county taxable value. If Council Bluffs is removed, the remaining cities show TIF growth above the statewide average and non-TIF taxable value growth slightly faster than the entire state. The consolidated rate has increased more than the statewide average.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Pottawattamie	AVOCA	\$ 33,627,000	\$ 32,707,000	\$ 920,000	2.7%	\$ 11.79	\$ 29.60
Pottawattamie	CARSON	12,059,000	9,155,000	2,904,000	24.1%	15.65	32.78
Pottawattamie	CARTER LAKE	65,021,000	63,022,000	1,999,000	3.1%	16.70	37.80
Pottawattamie	COUNCIL BLUFFS	1,561,556,000	1,497,695,000	63,861,000	4.1%	15.72	36.83
Pottawattamie	CRESCENT	12,320,000	12,320,000	-	0.0%	2.15	23.25
Pottawattamie	HANCOCK	3,347,000	3,347,000	-	0.0%	10.28	28.09
Pottawattamie	MACEDONIA	3,364,000	3,364,000	-	0.0%	12.12	29.24
Pottawattamie	MCCELLELAND	2,725,000	2,725,000	-	0.0%	8.10	27.50
Pottawattamie	MINDEN	11,073,000	8,064,000	3,009,000	27.2%	8.09	28.11
Pottawattamie	NEOLA	15,590,000	15,430,000	160,000	1.0%	9.01	29.03
Pottawattamie	OAKLAND	28,308,000	25,371,000	2,937,000	10.4%	6.70	23.82
Pottawattamie	TREYNOR	23,638,000	23,638,000	-	0.0%	9.59	28.13
Pottawattamie	UNDERWOOD	14,543,000	8,623,000	5,920,000	40.7%	12.44	31.84
Pottawattamie	WALNUT	16,783,000	10,343,000	6,440,000	38.4%	12.28	32.07
Cities in the County		\$ 1,803,954,000	\$ 1,715,804,000	\$ 88,150,000	4.9%	\$ 15.37	\$ 36.04
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Pottawattamie	AVOCA	\$ 42,095,000	\$ 33,587,000	\$ 8,508,000	20.2%	\$ 14.33	\$ 34.84
Pottawattamie	CARSON	15,308,000	7,811,000	7,497,000	49.0%	14.45	33.78
Pottawattamie	CARTER LAKE	111,750,000	95,200,000	16,550,000	14.8%	14.34	38.94
Pottawattamie	COUNCIL BLUFFS	1,827,949,000	1,789,229,000	38,720,000	2.1%	18.29	42.39
Pottawattamie	CRESCENT	15,015,000	15,015,000	-	0.0%	5.16	29.76
Pottawattamie	HANCOCK	3,756,000	3,756,000	-	0.0%	10.44	30.95
Pottawattamie	MACEDONIA	4,350,000	4,350,000	-	0.0%	11.05	30.38
Pottawattamie	MCCELLELAND	3,449,000	3,449,000	-	0.0%	8.10	29.70
Pottawattamie	MINDEN	12,667,000	8,923,000	3,744,000	29.6%	9.13	31.16
Pottawattamie	NEOLA	17,751,000	10,077,000	7,674,000	43.2%	9.80	31.83
Pottawattamie	OAKLAND	32,443,000	24,443,000	8,000,000	24.7%	8.10	27.43
Pottawattamie	TREYNOR	25,282,000	25,282,000	-	0.0%	10.82	32.51
Pottawattamie	UNDERWOOD	19,295,000	15,652,000	3,643,000	18.9%	14.55	36.14
Pottawattamie	WALNUT	18,502,000	14,686,000	3,816,000	20.6%	13.29	39.23
Cities in the County		\$ 2,149,612,000	\$ 2,051,460,000	\$ 98,152,000	4.6%	\$ 17.66	\$ 41.27
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Pottawattamie	AVOCA	\$ 8,468,000	\$ 880,000	\$ 7,588,000	17.5%	\$ 2.55	\$ 5.24
Pottawattamie	CARSON	3,249,000	(1,344,000)	4,593,000	24.9%	-1.20	1.00
Pottawattamie	CARTER LAKE	46,729,000	32,178,000	14,551,000	11.7%	-2.36	1.14
Pottawattamie	COUNCIL BLUFFS	266,393,000	291,534,000	(25,141,000)	-2.0%	2.57	5.56
Pottawattamie	CRESCENT	2,695,000	2,695,000	-	0.0%	3.01	6.51
Pottawattamie	HANCOCK	409,000	409,000	-	0.0%	0.16	2.86
Pottawattamie	MACEDONIA	986,000	986,000	-	0.0%	-1.07	1.14
Pottawattamie	MCCELLELAND	724,000	724,000	-	0.0%	0.00	2.20
Pottawattamie	MINDEN	1,594,000	859,000	735,000	2.4%	1.05	3.05
Pottawattamie	NEOLA	2,161,000	(5,353,000)	7,514,000	42.2%	0.80	2.80
Pottawattamie	OAKLAND	4,135,000	(928,000)	5,063,000	14.3%	1.40	3.61
Pottawattamie	TREYNOR	1,644,000	1,644,000	-	0.0%	1.23	4.38
Pottawattamie	UNDERWOOD	4,752,000	7,029,000	(2,277,000)	-21.8%	2.11	4.30
Pottawattamie	WALNUT	1,719,000	4,343,000	(2,624,000)	-17.7%	1.01	7.16
Cities in the County		\$ 345,658,000	\$ 335,656,000	\$ 10,002,000	-0.3%	\$ 2.29	\$ 5.23
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Pottawattamie	AVOCA	4.6%	0.5%	56.0%	4.0%	3.3%
Pottawattamie	CARSON	4.9%	-3.1%	20.9%	-1.6%	0.6%
Pottawattamie	CARTER LAKE	11.4%	8.6%	52.6%	-3.0%	0.6%
Pottawattamie	COUNCIL BLUFFS	3.2%	3.6%	-9.5%	3.1%	2.9%
Pottawattamie	CRESCENT	4.0%	4.0%	-	19.1%	5.1%
Pottawattamie	HANCOCK	2.3%	2.3%	-	0.3%	2.0%
Pottawattamie	MACEDONIA	5.3%	5.3%	-	-1.8%	0.8%
Pottawattamie	MCCELLELAND	4.8%	4.8%	-	0.0%	1.6%
Pottawattamie	MINDEN	2.7%	2.0%	4.5%	2.5%	2.1%
Pottawattamie	NEOLA	2.6%	-8.2%	116.9%	1.7%	1.9%
Pottawattamie	OAKLAND	2.8%	-0.7%	22.2%	3.9%	2.9%
Pottawattamie	TREYNOR	1.4%	1.4%	-	2.4%	2.9%
Pottawattamie	UNDERWOOD	5.8%	12.7%	-9.3%	3.2%	2.6%
Pottawattamie	WALNUT	2.0%	7.3%	-9.9%	1.6%	4.1%
Cities in the County		3.6%	3.6%	2.2%	2.8%	2.7%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## Floyd County Cities

Floyd County % Growth in Homestead Credits FY02 to FY07 = +0.5% (cities statewide = +2.5%)

Floyd County % of total statewide taxable value of all Iowa cities FY02 = 0.4%, FY07 = 0.4%

Floyd County % of statewide non-TIF taxable value city growth FY02-FY07 = 0.1%

Floyd County % of statewide TIF taxable value growth = 0.7%

### Table 2

- Average city FY 2007 tax rate = \$14.79 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$36.45 / thousand (statewide = \$37.98)
- Percent of city property value devoted to TIF FY 2007 = 19.0% (statewide = 9.2%)
- Charles City represents 78.4% of the taxable value of Floyd County cities. 20.7% of Charles City taxable value is in a TIF increment.

### Table 3

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007. The increase (\$3.35 / thousand) was just above the statewide average increase.
- City rates increased 1.5 times the statewide average.
- Countywide, 67.8% of all taxable value growth occurred within TIF increments (statewide = 19.0%).

### Table 4

- Total city taxable value grew much slower (2.0%) than the statewide average annual rate (3.8%).
- Non-TIF taxable value grew even slower (0.8%) compared to the statewide average annual rate (3.3%).
- The average city tax rate increased 1.5 times as fast while the consolidated tax rate increased at the statewide rate.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Floyd	CHARLES CITY	\$ 189,925,000	\$ 159,354,000	\$ 30,571,000	16.1%	\$ 12.99	\$ 33.14
Floyd	COLWELL	1,268,000	1,268,000	-	0.0%	9.07	29.22
Floyd	FLOYD	4,137,000	4,137,000	-	0.0%	12.64	33.14
Floyd	MARBLE ROCK	3,687,000	3,687,000	-	0.0%	13.42	33.34
Floyd	NORA SPRINGS	23,354,000	20,417,000	2,937,000	12.6%	11.92	33.59
Floyd	ROCKFORD	10,191,000	10,191,000	-	0.0%	13.38	33.30
Floyd	RUDD	6,232,000	6,232,000	-	0.0%	10.49	30.41
Cities in the County		\$ 238,794,000	\$ 205,286,000	\$ 33,508,000	14.0%	\$ 13.29	\$ 33.10
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Floyd	CHARLES CITY	\$ 206,341,000	\$ 163,666,000	\$ 42,675,000	20.7%	\$ 15.00	\$ 36.36
Floyd	COLWELL	1,192,000	1,192,000	-	0.0%	8.94	30.30
Floyd	FLOYD	5,898,000	5,186,000	712,000	12.1%	13.19	34.92
Floyd	MARBLE ROCK	4,034,000	3,823,000	211,000	5.2%	17.38	41.88
Floyd	NORA SPRINGS	26,070,000	20,571,000	5,499,000	21.1%	11.22	36.49
Floyd	ROCKFORD	12,133,000	12,133,000	-	0.0%	13.30	37.80
Floyd	RUDD	7,694,000	6,621,000	1,073,000	13.9%	11.24	35.74
Cities in the County		\$ 263,362,000	\$ 213,192,000	\$ 50,170,000	19.0%	\$ 14.79	\$ 36.45
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Floyd	CHARLES CITY	\$ 16,416,000	\$ 4,312,000	\$ 12,104,000	4.6%	\$ 2.01	\$ 3.22
Floyd	COLWELL	(76,000)	(76,000)	-	0.0%	-0.13	1.08
Floyd	FLOYD	1,761,000	1,049,000	712,000	12.1%	0.55	1.78
Floyd	MARBLE ROCK	347,000	136,000	211,000	5.2%	3.97	8.54
Floyd	NORA SPRINGS	2,716,000	154,000	2,562,000	8.5%	-0.69	2.90
Floyd	ROCKFORD	1,942,000	1,942,000	-	0.0%	-0.08	4.50
Floyd	RUDD	1,462,000	389,000	1,073,000	13.9%	0.75	5.33
Cities in the County		\$ 24,568,000	\$ 7,906,000	\$ 16,662,000	5.0%	\$ 1.50	\$ 3.35
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Floyd	CHARLES CITY	1.7%	0.5%	6.9%	2.9%	1.9%
Floyd	COLWELL	-1.2%	-1.2%	-	-0.3%	0.7%
Floyd	FLOYD	7.4%	4.6%	-	0.9%	1.1%
Floyd	MARBLE ROCK	1.8%	0.7%	-	5.3%	4.7%
Floyd	NORA SPRINGS	2.2%	0.2%	13.4%	-1.2%	1.7%
Floyd	ROCKFORD	3.6%	3.6%	-	-0.1%	2.6%
Floyd	RUDD	4.3%	1.2%	-	1.4%	3.3%
Cities in the County		2.0%	0.8%	8.4%	2.2%	1.9%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## Louisa County Cities

Louisa County % Growth in Homestead Credits FY02 to FY07 = - 4.8% (cities statewide = +2.5%)

Louisa County % of total statewide taxable value of all Iowa cities FY02 = 0.2%, FY07 = 0.2%

Louisa County % of statewide non-TIF taxable value city growth FY02-FY07 = 0.1%

Louisa County % of statewide TIF taxable value growth = 0.1%

### Table 2

- Average city FY 2007 tax rate = \$10.17 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$34.57 / thousand (statewide = \$37.98)
- Percent of city property value devoted to TIF FY 2007 = 3.1% (statewide = 9.2%)

### Table 3

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007. The increase (\$3.75 / thousand) was above the statewide average increase of \$3.32 / thousand.
- City property tax rates increased one-half the statewide average amount.
- Countywide, 13.9% of all taxable value growth occurred within TIF increments (statewide = 19.0%).

### Table 4

- Total city taxable value grew at a slower annual rate (2.0%) than the statewide average (3.8%).
- Non-TIF taxable value grew even slower (1.8%) compared to the statewide average annual non-TIF rate (3.3%).

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Louisa	COLUMBUS CITY	\$ 3,798,000	\$ 3,798,000	\$ -	0.0%	\$ 8.10	\$ 30.92
Louisa	COLUMBUS JUNCTION	27,804,000	27,654,000	150,000	0.5%	8.70	31.52
Louisa	COTTER	507,000	507,000	-	0.0%	0.00	22.82
Louisa	FREDONIA	1,721,000	1,721,000	-	0.0%	7.55	30.42
Louisa	GRANDVIEW	6,577,000	6,577,000	-	0.0%	7.87	28.59
Louisa	LETTS	4,629,000	4,629,000	-	0.0%	8.10	28.82
Louisa	MORNING SUN	11,152,000	10,297,000	855,000	7.7%	12.83	31.85
Louisa	OAKVILLE	8,742,000	8,742,000	-	0.0%	7.10	27.74
Louisa	WAPELLO	36,193,000	35,189,000	1,004,000	2.8%	11.19	31.50
Cities in the County		\$ 101,123,000	\$ 99,114,000	\$ 2,009,000	2.0%	\$ 9.77	\$ 30.82
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Louisa	COLUMBUS CITY	\$ 4,352,000	\$ 4,352,000	\$ -	0.0%	\$ 8.11	\$ 33.57
Louisa	COLUMBUS JUNCTION	31,245,000	30,805,000	440,000	1.4%	10.80	36.26
Louisa	COTTER	508,000	508,000	-	0.0%	4.92	30.37
Louisa	FREDONIA	1,874,000	1,874,000	-	0.0%	7.56	33.05
Louisa	GRANDVIEW	7,296,000	7,296,000	-	0.0%	10.29	32.93
Louisa	LETTS	5,213,000	5,213,000	-	0.0%	8.10	30.74
Louisa	MORNING SUN	12,417,000	10,816,000	1,601,000	12.9%	12.00	33.81
Louisa	OAKVILLE	8,269,000	8,269,000	-	0.0%	7.86	33.04
Louisa	WAPELLO	40,634,000	39,184,000	1,450,000	3.6%	10.14	34.83
Cities in the County		\$ 111,808,000	\$ 108,317,000	\$ 3,491,000	3.1%	\$ 10.17	\$ 34.57
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Louisa	COLUMBUS CITY	\$ 554,000	\$ 554,000	\$ -	0.0%	\$ 0.01	\$ 2.65
Louisa	COLUMBUS JUNCTION	3,441,000	3,151,000	290,000	0.9%	2.10	4.74
Louisa	COTTER	1,000	1,000	-	0.0%	4.92	7.55
Louisa	FREDONIA	153,000	153,000	-	0.0%	0.02	2.63
Louisa	GRANDVIEW	719,000	719,000	-	0.0%	2.42	4.34
Louisa	LETTS	584,000	584,000	-	0.0%	0.00	1.92
Louisa	MORNING SUN	1,265,000	519,000	746,000	5.2%	-0.83	1.96
Louisa	OAKVILLE	(473,000)	(473,000)	-	0.0%	0.76	5.30
Louisa	WAPELLO	4,441,000	3,995,000	446,000	0.8%	-1.05	3.33
Cities in the County		\$ 10,685,000	\$ 9,203,000	\$ 1,482,000	1.1%	\$ 0.41	\$ 3.75
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Louisa	COLUMBUS CITY	2.8%	2.8%	-	0.0%	1.7%
Louisa	COLUMBUS JUNCTION	2.4%	2.2%	24.0%	4.4%	2.8%
Louisa	COTTER	0.0%	0.0%	-	#DIV/0!	5.9%
Louisa	FREDONIA	1.7%	1.7%	-	0.0%	1.7%
Louisa	GRANDVIEW	2.1%	2.1%	-	5.5%	2.9%
Louisa	LETTS	2.4%	2.4%	-	0.0%	1.3%
Louisa	MORNING SUN	2.2%	1.0%	13.4%	-1.3%	1.2%
Louisa	OAKVILLE	-1.1%	-1.1%	-	2.1%	3.6%
Louisa	WAPELLO	2.3%	2.2%	7.6%	-2.0%	2.0%
Cities in the County		2.0%	1.8%	11.7%	0.8%	2.3%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## **Lee County Cities**

Lee County % Growth in Homestead Credits FY02 to FY07 = - 5.0% (cities statewide = +2.5%)

Lee County % of total statewide taxable value of all Iowa cities FY02 = 1.0%, FY07 = 0.8%

Lee County % of statewide non-TIF taxable value city growth FY02-FY07 = - 0.4%

Lee County % of statewide TIF taxable value growth = 0.5%

### **Table 2**

- Average city FY 2007 tax rate = \$14.14 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$41.44 / thousand (statewide = \$37.98)
- Percent of city property value devoted to TIF FY 2007 = 5.7% (statewide = 9.2%)

### **Table 3**

- The consolidated tax rate of every city in the county increased from FY 2002 to FY 2007. The increase (\$4.49 / thousand) was above the statewide average increase of \$3.32 / thousand.
- City rates increased just above the statewide average amount.
- Countywide, total taxable value and non-TIF taxable value declined, while TIF taxable value increased.

### **Table 4**

- Even though Lee county city taxable values decreased, the average city rate and average consolidated rate increased at a pace not much faster than the statewide averages.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Lee	DONNELLSON	\$ 15,678,000	\$ 15,678,000	\$ -	0.0%	\$ 11.12	\$ 31.95
Lee	FORT MADISON	223,382,000	217,342,000	6,040,000	2.7%	14.40	35.41
Lee	FRANKLIN	1,892,000	1,892,000	-	0.0%	8.10	28.92
Lee	HOUGHTON	5,951,000	5,951,000	-	0.0%	7.20	28.23
Lee	KEOKUK	325,377,000	309,561,000	15,816,000	4.9%	12.79	39.44
Lee	MONTROSE	13,324,000	13,324,000	-	0.0%	6.68	27.50
Lee	ST PAUL	2,804,000	2,804,000	-	0.0%	3.74	24.76
Lee	WEST POINT	17,971,000	17,971,000	-	0.0%	6.91	27.94
Cities in the County		\$ 606,379,000	\$ 584,523,000	\$ 21,856,000	3.6%	\$ 12.97	\$ 36.95
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Lee	DONNELLSON	\$ 15,326,000	\$ 15,326,000	\$ -	0.0%	\$ 10.73	\$ 35.91
Lee	FORT MADISON	222,121,000	213,251,000	8,870,000	4.0%	15.28	40.70
Lee	FRANKLIN	1,703,000	1,703,000	-	0.0%	8.10	33.28
Lee	HOUGHTON	6,403,000	6,403,000	-	0.0%	7.20	32.64
Lee	KEOKUK	299,808,000	275,671,000	24,137,000	8.1%	14.36	43.54
Lee	MONTROSE	12,548,000	12,548,000	-	0.0%	8.55	33.73
Lee	ST PAUL	2,858,000	2,858,000	-	0.0%	3.54	28.98
Lee	WEST POINT	19,231,000	19,231,000	-	0.0%	6.91	32.35
Cities in the County		\$ 579,998,000	\$ 546,991,000	\$ 33,007,000	5.7%	\$ 14.14	\$ 41.44
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Lee	DONNELLSON	\$ (352,000)	\$ (352,000)	\$ -	0.0%	\$ (0.40)	\$ 3.96
Lee	FORT MADISON	(1,261,000)	(4,091,000)	2,830,000	1.3%	0.87	5.29
Lee	FRANKLIN	(189,000)	(189,000)	-	0.0%	0.00	4.36
Lee	HOUGHTON	452,000	452,000	-	0.0%	0.00	4.41
Lee	KEOKUK	(25,569,000)	(33,890,000)	8,321,000	3.2%	1.57	4.10
Lee	MONTROSE	(776,000)	(776,000)	-	0.0%	1.87	6.23
Lee	ST PAUL	54,000	54,000	-	0.0%	-0.20	4.22
Lee	WEST POINT	1,260,000	1,260,000	-	0.0%	0.00	4.41
Cities in the County		\$ (26,381,000)	\$ (37,532,000)	\$ 11,151,000	2.1%	\$ 1.17	\$ 4.49
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Lee	DONNELLSON	-0.5%	-0.5%	-	-0.7%	2.4%
Lee	FORT MADISON	-0.1%	-0.4%	8.0%	1.2%	2.8%
Lee	FRANKLIN	-2.1%	-2.1%	-	0.0%	2.8%
Lee	HOUGHTON	1.5%	1.5%	-	0.0%	2.9%
Lee	KEOKUK	-1.6%	-2.3%	8.8%	2.3%	2.0%
Lee	MONTROSE	-1.2%	-1.2%	-	5.1%	4.2%
Lee	ST PAUL	0.4%	0.4%	-	-1.1%	3.2%
Lee	WEST POINT	1.4%	1.4%	-	0.0%	3.0%
Cities in the County		-0.9%	-1.3%	8.6%	1.7%	2.3%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%

## Dubuque County Cities

Dubuque County % Growth in Homestead Credits FY02 to FY07 = 1.9% (cities statewide = +2.5%)  
 Dubuque County % of total statewide taxable value of all Iowa cities FY02 = 3.2%, FY07 = 3.3%  
 Dubuque County % of statewide non-TIF taxable value city growth FY02-FY07 = 3.8%  
 Dubuque County % of statewide TIF taxable value growth = 5.3%

### Table 2

- Average city FY 2007 tax rate = \$9.87 / thousand (statewide = \$14.05)
- Average consolidated FY 2007 tax rate = \$32.68 / thousand (statewide = \$37.98)
- Percent of city property value devoted to TIF FY 2007 = 8.7% (statewide = 9.2%)

### Table 3

- The consolidated tax rate of every city in the county except Graf increased from FY 2002 to FY 2007. The increase (\$2.44 / thousand) was above the statewide average increase of \$3.32 / thousand.
- City rates decreased, led by a \$0.78 / thousand drop in the Dubuque city rate. Dubuque implemented a 2.0% gas & electric utility bill franchise fee in 2003.
- Countywide, total taxable value and non-TIF taxable value increased somewhat faster than the statewide rate of increase.

### Table 4

- Dubuque county city taxable values (both total and non-TIF) increased at an annual rate one-half percentage point faster than the statewide average, while the average city tax rate decreased and the average consolidated tax rate grew just below the statewide rate.
- Dubuque taxable value equals 81.6% of all city taxable value in the county. If Dubuque is removed from the calculation, the remaining cities in the county grew at a much faster rate than the statewide average and their city and consolidated tax rates grew at a rate 1.5 times the statewide average.

### Note

Dubuque's city rate fell from FY02 to FY 07. A likely contributing factor was the 2.0% gas and utility franchise fee implemented in 2003.

**Table 1: FY 2002 Statistics**

County	City Name	FY 2002 Total Taxable Value	FY 2002 Non-TIF Taxable Value	FY 2002 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY02	FY 2002 City Tax Rate	FY 2002 Average Consolidated Tax Rate
Dubuque	ASBURY	\$ 59,049,000	\$ 46,471,000	\$ 12,578,000	21.3%	\$ 8.77	\$ 29.13
Dubuque	BALLTOWN	1,440,000	1,440,000	-	0.0%	0.69	18.50
Dubuque	BANKSTON	526,000	526,000	-	0.0%	0.00	17.81
Dubuque	BERNARD	1,541,000	1,541,000	-	0.0%	5.52	23.32
Dubuque	CASCADE	41,851,000	38,164,000	3,687,000	8.8%	7.99	25.67
Dubuque	CENTRALIA	2,143,000	2,143,000	-	0.0%	2.93	20.73
Dubuque	DUBUQUE	1,508,219,000	1,454,196,000	54,023,000	3.6%	10.76	31.12
Dubuque	DURANGO	505,000	505,000	-	0.0%	0.00	20.36
Dubuque	DYERSVILLE	\$ 123,344,000	\$ 112,829,000	\$ 10,515,000	8.5%	\$ 10.25	\$ 28.00
Dubuque	EPWORTH	22,704,000	22,704,000	-	0.0%	8.11	25.92
Dubuque	FARLEY	28,522,000	24,917,000	3,605,000	12.6%	8.00	25.81
Dubuque	GRAF	942,000	942,000	-	0.0%	3.08	23.44
Dubuque	HOLY CROSS	6,261,000	6,261,000	-	0.0%	6.73	24.54
Dubuque	LUXEMBURG	5,292,000	5,292,000	-	0.0%	6.70	24.51
Dubuque	NEW VIENNA	8,102,000	8,102,000	-	0.0%	8.66	26.46
Dubuque	PEOSTA	35,951,000	35,951,000	-	0.0%	5.75	23.56
Dubuque	RICKARDSVILLE	4,210,000	4,210,000	-	0.0%	1.00	18.92
Dubuque	SAGEVILLE	5,363,000	5,363,000	-	0.0%	0.00	20.36
Dubuque	SHERRILL	3,220,000	3,220,000	-	0.0%	0.39	20.75
Dubuque	WORTHINGTON	6,379,000	6,379,000	-	0.0%	7.95	25.76
Dubuque	ZWINGLE	1,218,000	1,218,000	-	0.0%	5.16	27.09
Cities in the County		\$ 1,866,782,000	\$ 1,782,374,000	\$ 84,408,000	4.5%	\$ 10.35	\$ 30.24
All Iowa Cities		\$ 58,527,001,000	\$ 54,339,903,000	\$ 4,187,098,000	7.2%	\$ 13.12	\$ 34.66

**Table 2: FY 2007 Statistics**

County	City Name	FY 2007 Total Taxable Value	FY 2007 Non-TIF Taxable Value	FY 2007 TIF Taxable Value	% of City Taxable Value Devoted to TIF FY07	FY 2007 City Tax Rate	FY 2007 Average Consolidated Tax Rate
Dubuque	ASBURY	\$ 95,315,000	\$ 69,036,000	\$ 26,279,000	27.6%	\$ 10.23	\$ 33.61
Dubuque	BALLTOWN	1,495,000	1,495,000	-	0.0%	0.33	20.88
Dubuque	BANKSTON	673,000	673,000	-	0.0%	0.00	20.54
Dubuque	BERNARD	1,808,000	1,808,000	-	0.0%	5.81	26.35
Dubuque	CASCADE	56,939,000	44,697,000	12,242,000	21.5%	8.10	28.63
Dubuque	CENTRALIA	2,418,000	2,418,000	-	0.0%	2.93	23.47
Dubuque	DUBUQUE	1,859,445,000	1,721,363,000	138,082,000	7.4%	9.98	33.30
Dubuque	DURANGO	648,000	648,000	-	0.0%	1.00	24.39
Dubuque	DYERSVILLE	145,541,000	133,042,000	12,499,000	8.6%	10.05	30.61
Dubuque	EPWORTH	32,245,000	32,245,000	-	0.0%	9.34	29.88
Dubuque	FARLEY	40,147,000	33,333,000	6,814,000	17.0%	10.51	31.05
Dubuque	GRAF	1,321,000	1,321,000	-	0.0%	0.00	23.38
Dubuque	HOLY CROSS	6,107,000	6,107,000	-	0.0%	7.79	28.34
Dubuque	LUXEMBURG	5,411,000	5,411,000	-	0.0%	6.70	27.24
Dubuque	NEW VIENNA	9,577,000	9,577,000	-	0.0%	10.27	30.81
Dubuque	PEOSTA	72,127,000	63,126,000	9,001,000	12.5%	8.86	29.41
Dubuque	RICKARDSVILLE	4,962,000	4,962,000	-	0.0%	1.00	21.67
Dubuque	SAGEVILLE	5,835,000	5,835,000	-	0.0%	0.00	23.38
Dubuque	SHERRILL	3,597,000	3,597,000	-	0.0%	1.03	24.41
Dubuque	WORTHINGTON	8,909,000	7,831,000	1,078,000	12.1%	7.94	28.48
Dubuque	ZWINGLE	1,435,000	1,435,000	-	0.0%	6.75	30.39
Cities in the County		\$ 2,355,955,000	\$ 2,149,960,000	\$ 205,995,000	8.7%	\$ 9.87	\$ 32.68
All Iowa Cities		\$ 70,515,207,000	\$ 64,046,568,000	\$ 6,468,639,000	9.2%	\$ 14.05	\$ 37.98

**Table 3: Change FY 2002 to FY 2007**

County	City Name	\$ Change in Total Taxable Value	\$ Change in Non-TIF Taxable Value	\$ Change in TIF Taxable Value	Change in % of City Taxable Value Devoted to TIF	Dollars / \$1,000 Change in City Rate	Dollars / \$1,000 Change in Average Consolidated Rate
Dubuque	ASBURY	\$ 36,266,000	\$ 22,565,000	\$ 13,701,000	6.3%	\$ 1.46	\$ 4.48
Dubuque	BALLTOWN	55,000	55,000	-	0.0%	-0.36	2.38
Dubuque	BANKSTON	147,000	147,000	-	0.0%	0.00	2.73
Dubuque	BERNARD	267,000	267,000	-	0.0%	0.29	3.03
Dubuque	CASCADE	15,088,000	6,533,000	8,555,000	12.7%	0.11	2.96
Dubuque	CENTRALIA	275,000	275,000	-	0.0%	0.00	2.74
Dubuque	DUBUQUE	351,226,000	267,167,000	84,059,000	3.8%	-0.78	2.18
Dubuque	DURANGO	143,000	143,000	-	0.0%	1.00	4.03
Dubuque	DYERSVILLE	22,197,000	20,213,000	1,984,000	0.1%	-0.20	2.61
Dubuque	EPWORTH	9,541,000	9,541,000	-	0.0%	1.23	3.96
Dubuque	FARLEY	11,625,000	8,416,000	3,209,000	4.3%	2.51	5.24
Dubuque	GRAF	379,000	379,000	-	0.0%	-3.08	-0.06
Dubuque	HOLY CROSS	(154,000)	(154,000)	-	0.0%	1.06	3.80
Dubuque	LUXEMBURG	119,000	119,000	-	0.0%	0.00	2.73
Dubuque	NEW VIENNA	1,475,000	1,475,000	-	0.0%	1.61	4.35
Dubuque	PEOSTA	36,176,000	27,175,000	9,001,000	12.5%	3.11	5.85
Dubuque	RICKARDSVILLE	752,000	752,000	-	0.0%	0.00	2.75
Dubuque	SAGEVILLE	472,000	472,000	-	0.0%	0.00	3.02
Dubuque	SHERRILL	377,000	377,000	-	0.0%	0.63	3.66
Dubuque	WORTHINGTON	2,530,000	1,452,000	1,078,000	12.1%	-0.01	2.72
Dubuque	ZWINGLE	217,000	217,000	-	0.0%	1.59	3.30
Cities in the County		\$ 489,173,000	\$ 367,586,000	\$ 121,587,000	4.2%	\$ (0.49)	\$ 2.44
All Iowa Cities		\$ 11,988,206,000	\$ 9,706,665,000	\$ 2,281,541,000	2.0%	\$ 0.93	\$ 3.32

**Table 4: Percent Change - FY 2002 to FY 2007**

County	City Name	Annual % Change in Total Taxable Value	Annual % Change in Non-TIF Taxable Value	Annual % Change in TIF Taxable Value	Annual % Change in City Rate	Annual % Change in Average Consolidated Rate
Dubuque	ASBURY	10.0%	8.2%	15.9%	3.1%	2.9%
Dubuque	BALLTOWN	0.8%	0.8%	-	-13.6%	2.4%
Dubuque	BANKSTON	5.1%	5.1%	-	n/a	2.9%
Dubuque	BERNARD	3.2%	3.2%	-	1.0%	2.5%
Dubuque	CASCADE	6.4%	3.2%	27.1%	0.3%	2.2%
Dubuque	CENTRALIA	2.4%	2.4%	-	0.0%	2.5%
Dubuque	DUBUQUE	4.3%	3.4%	20.6%	-1.5%	1.4%
Dubuque	DURANGO	5.1%	5.1%	-	n/a	3.7%
Dubuque	DYERSVILLE	3.4%	3.4%	3.5%	-0.4%	1.8%
Dubuque	EPWORTH	7.3%	7.3%	-	2.9%	2.9%
Dubuque	FARLEY	7.1%	6.0%	13.6%	5.6%	3.8%
Dubuque	GRAF	7.0%	7.0%	-	-100.0%	-0.1%
Dubuque	HOLY CROSS	-0.5%	-0.5%	-	3.0%	2.9%
Dubuque	LUXEMBURG	0.4%	0.4%	-	0.0%	2.1%
Dubuque	NEW VIENNA	3.4%	3.4%	-	3.5%	3.1%
Dubuque	PEOSTA	14.9%	11.9%	-	9.0%	4.5%
Dubuque	RICKARDSVILLE	3.3%	3.3%	-	0.0%	2.8%
Dubuque	SAGEVILLE	1.7%	1.7%	-	n/a	2.8%
Dubuque	SHERRILL	2.2%	2.2%	-	21.1%	3.3%
Dubuque	WORTHINGTON	6.9%	4.2%	-	0.0%	2.0%
Dubuque	ZWINGLE	3.3%	3.3%	-	5.5%	2.3%
Cities in the County		4.8%	3.8%	19.5%	-1.0%	1.6%
All Iowa Cities		3.8%	3.3%	9.1%	1.4%	1.8%