

*Annual Report
of the*

SIOUX COUNTY ASSESSOR

to the

**SIOUX COUNTY
CONFERENCE BOARD**



January 28, 2020
(Photo courtesy of Iowa Road Trip)

SIoux COUNTY CONFERENCE BOARD

JANUARY 1, 2020

BOARD OF SUPERVISORS

Allen Bloemendaal	Sioux Center
John Degen	Hawarden
Jerry Muilenburg, Chairman	Orange City
Mark Sybesma	Hull
Carl Vande Weerd	Rock Valley

MAYORS

Brian Schut	Alton
Laryl Koerselman	Boyden
Amber Marie Gray	Chatsworth
Karl Kellen	Granville
Ricard Porter	Hawarden
Dan Dykstra	Hospers
Arlan Moss	Hull
Chris Mueller	Ireton
Charlie Schwebach	Matlock
Michael Vander Stelt	Maurice
Deb De Haan	Orange City
Kevin Van Otterloo	Rock Valley
David Krahling	Sioux Center

SCHOOL BOARD MEMBERS

Laura Woelber	Boyden-Hull
Christine Koerselman	MOC-Floyd Valley
Shelli Rens	Rock Valley
Kecia Hickman	Sheldon
Tim Gesink	Sioux Center
Larry Gregg	West Sioux

IOWA DEPARTMENT OF REVENUE

Kraig Paulsen, Director
Julie Roisen, Administrator, Property Tax Section

STAFF OF SIOUX COUNTY ASSESSOR'S OFFICE

Ross M. Simmelink (term expires 12/31/21)	County Assessor
Brenda Uhl	Deputy Assessor
Jonathan Dykstra	Appraiser
Joyce Murphy	Real Estate Clerk

BOARD OF REVIEW

De Wayne Dykstra	Orange City	(2017-2022)
Charlene Granstra	Rock Valley	(2018-2023)
Scott Hulstein	Sioux Center	(2019-2024)
Marlin Janssen	Hawarden	(2017-2022)
Mark Warntjes, Chair	Boyden	(2015-2020)

EXAMINING BOARD

Paul Clousing	Sioux Center	Representing Supervisors
Duane Feekes	Orange City	Representing School Board
Jim Collins	Hull	Representing Mayors

All terms expire 12/31/2021

Valuations

As of January 1, 2019, there was a net loss of \$165 million of 100% locally assessed valuation for Sioux County, a 7.3% decrease.

There was new construction totaling \$62,157,100. A breakdown by class:

Agricultural -	\$ 4,064,900*
Residential -	\$25,220,400 (79 new houses)
Multi-Residential -	\$ 4,896,700
Commercial -	\$21,327,100
Industrial -	\$ 5,648,000

**Due to the "ag factor" applied to farm buildings for assessment purposes, this value is reduced from \$25,400,000.*

ACTIONS OF THE 2019 BOARD OF REVIEW

There were 60 appeals filed with the Board of Review for the 2019 regular session. All of the protests were filed on real estate assessments.

Of the 60 appeals, 42 were denied while 18 were upheld and received some type of reduction. These actions and other adjustments the board made on their own initiative, resulted in an overall decrease in value of \$542,870.

The number of protests by class of property is as follows:

Agricultural	0
Ag. Dwlg.	1
Urban Residential	53
Rural Residential	4
Multi-Residential	0
Commercial	1
Industrial	<u>1</u>
Total	60

The Board's actions resulted in two properties being appealed to the Iowa Property Assessment Appeal Board (PAAB).

Leslie and Carol Veen appealed the \$257,550 valuation on their property. On September 26, 2019 PAAB denied the appeal and affirmed the assessment.

The John Kooima and Philip Kooima Trusts appealed the \$5,781,350 valuation on their property (Kooima Co.). Prior to any hearing, the owners filed a motion to withdraw the appeal. On November 4, 2019 PAAB approved the withdrawal.

Consequently, there are no pending appeals.

**STATEMENT OF ASSESSED VALUATION OF SIOUX COUNTY
AS OF JULY 1, 2019**

Real Property - 7/1/2018	\$3,488,389,920
New construction added January 1, 2019	\$ 62,157,100
Property revalued for January 1, 2019	\$ 168,635,270
Property returned to taxation	\$ 652,070

LESS:

Property to Exempt	\$ 1,496,710
Buildings Removed	\$ 2,388,640
Board of Review Adjustments	\$ 542,870
Revaluation	<u>\$ 392,021,910</u>

Total 100% Real Property* – 7/1/2019 **\$3,323,384,230**

*Locally assessed property only, does not include public utilities or railroads which are centrally assessed by the Iowa Department of Revenue.

SIOUX COUNTY STATEWIDE RANK

Population (2017 est.) –	35,053	20 th
Total Valuation –	\$3,323,384,230	13 th
Agricultural Land -	\$ 757,177,130	2 nd
Agricultural Buildings -	\$ 63,391,600	2 nd
Agricultural Dwellings –	\$ 285,172,710	4 th
Residential –	\$1,646,745,720	18 th
Commercial –	\$ 372,790,800	18 th
Industrial –	\$ 158,107,250	27 th *
Multi-Residential -	\$ 39,999,020	25 th
Total Taxable Valuation** -	\$1,964,264,470	15 th
Assessor Expenditures -	\$ 433,860	48 th

* Excluding wind farms the rank would be 14th.

** After Rollbacks applied

COMPARISON OF THE 2018 & 2019 VALUATIONS

	<u>2018</u>	<u>2019</u>	<u>%CHANGE</u>
Agricultural	\$1,201,054,660	\$ 820,568,730	-31.68%
Residential*	\$1,785,862,550	\$1,931,918,430	+ 8.18%
Commercial	\$ 352,062,520	\$ 372,790,800	+ 5.89%
Industrial	\$ 151,583,850	\$ 158,107,250	+ 4.30%
Multi-Residential	\$ 33,901,460	\$ 39,999,020	+11.80%

**Includes Agricultural Dwellings*

HISTORICAL VALUATIONS

<u>Year</u>	<u>Agricultural</u>	<u>Comm/Ind</u>	<u>Multi-Res*</u>	<u>Residential**</u>
2017	1,180,470,330	477,032,650	32,623,580	1,732,877,820
2016	1,336,684,140	461,487,380	30,920,300	1,559,706,530
2015	1,331,028,320	448,326,500	29,158,230	1,534,761,060
2014	1,254,452,780	426,228,880	N.A.	1,398,642,980
2013	1,247,495,750	415,329,650	N.A.	1,370,424,130
2012	822,080,500	387,129,420	N.A.	1,291,622,430
2011	817,330,880	384,150,080	N.A.	1,277,354,880
2010	635,922,420	375,360,850	N.A.	1,257,191,800

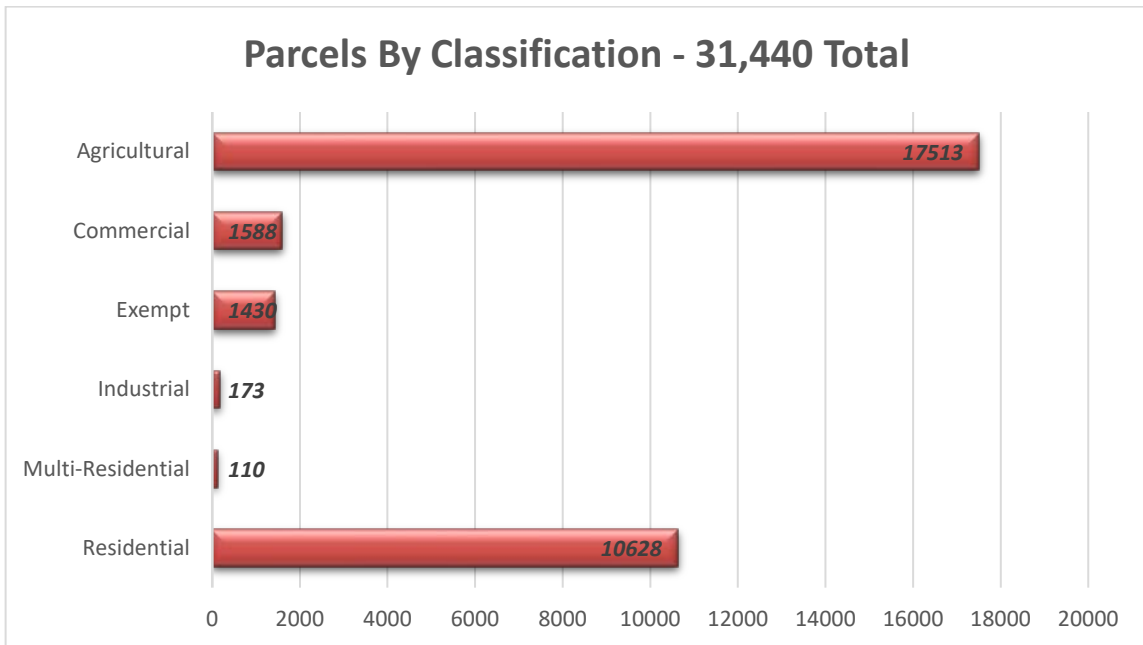
* New Class created in 2015 - split from commercial

** Includes Ag dwellings

ASSESSMENTS IN SIOUX COUNTY

Total Valuation - \$3.32 billion consisting of 30,010 taxable parcels

<i>Class</i>	<i>Value (rounded)</i>	<i>% of total</i>
Agricultural	\$820.57 million (451,260 acres)	24.7%
Ag. Residences -	\$285.12 million	8.6%
Rural Residential -	\$99.55 million	6.0%
Urban Residential -	\$1.42 billion	43.6%
Commercial -	\$372.79 million	11.2%
Industrial -	\$158.11 million	4.8%
Multi-Residential -	\$ 39.99 million	1.2%



SIoux COUNTY EXEMPT PROPERTIES
Totals by exemption class

Cemeteries	1,689,410
Charitable Society	17,070,250
City Government	151,470,880
County Government	26,658,160
Federal Government	192,910
Forest Reserve	31,180
Fraternal Organization	133,440
Geo Thermal	513,950
Historical/Museum	491,600
Hospitals	64,473,340
Industrial Exemption	1,432,380
Low Rent Housing	5,633,260
Northwest Iowa C.C.	4,006,140
Nursing Homes	20,139,690
Pollution Control	5,779,430
Private Colleges	171,120,500
Public School	94,271,250
Regional Airport	11,924,700
Religious Institutions	200,503,760
Retirement Homes	1,027,020
Rural Water	12,524,220
Slough Bill	661,220
Speculative Shell Bldg	419,590
State Government	2,522,190
Transmission Property	1,063,700
Urban Revitalization	18,217,800
Veterans Organizations	261,420
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TOTAL	\$814,233,390

TOP TWENTY TOTAL ASSESSED VALUATIONS

As of July 1, 2019

(Locally assessed, not including utilities or railroads)

Farmers Coop Society	\$19,018,940
Ag Partners LLC	\$15,937,200
Vogel Enterprises	\$15,470,600
Trega Foods	\$13,598,740
Hull Coop Assoc	\$11,121,460
American State Bank	\$10,866,320
Siouxland Energy	\$ 9,325,800
Wal-Mart Real Estate	\$ 9,256,690
SCC10 Orange City LLC	\$ 9,184,440
Smithfield Meats Corp.	\$ 8,157,410
Trigen	\$ 7,418,200
ATI Products	\$ 7,329,480
City of Sioux Center	\$ 7,051,310
Harbor Group Investments	\$ 6,930,940
John C & Philip G. Kooima Trusts	\$ 6,601,530
Del-uxe Feeds	\$ 6,201,130
Cooperative Farmers Elevator	\$ 5,689,000
Ver Hoef Automotive	\$ 5,027,910
Cooperative Gas & Oil	\$ 5,022,780
Kent Nutrition Group	\$ 4,925,320

TOP TEN UTILITIES/RAILROADS – CENTRALLY ASSESSED

Dakota Access Pipeline	\$82,741,225
Mid American Energy	\$28,688,717
Burlington Northern & Santa Fe	\$24,943,184
Union Pacific	\$23,935,537
Northwest Iowa Power Coop	\$21,429,817
North West REC	\$10,639,793
Northern Natural Gas	\$ 3,542,274
Mutual Telephone	\$ 2,394,826
Premier Communications	\$ 1,193,343
Orange City Municipal Gas	\$ 1,157,537

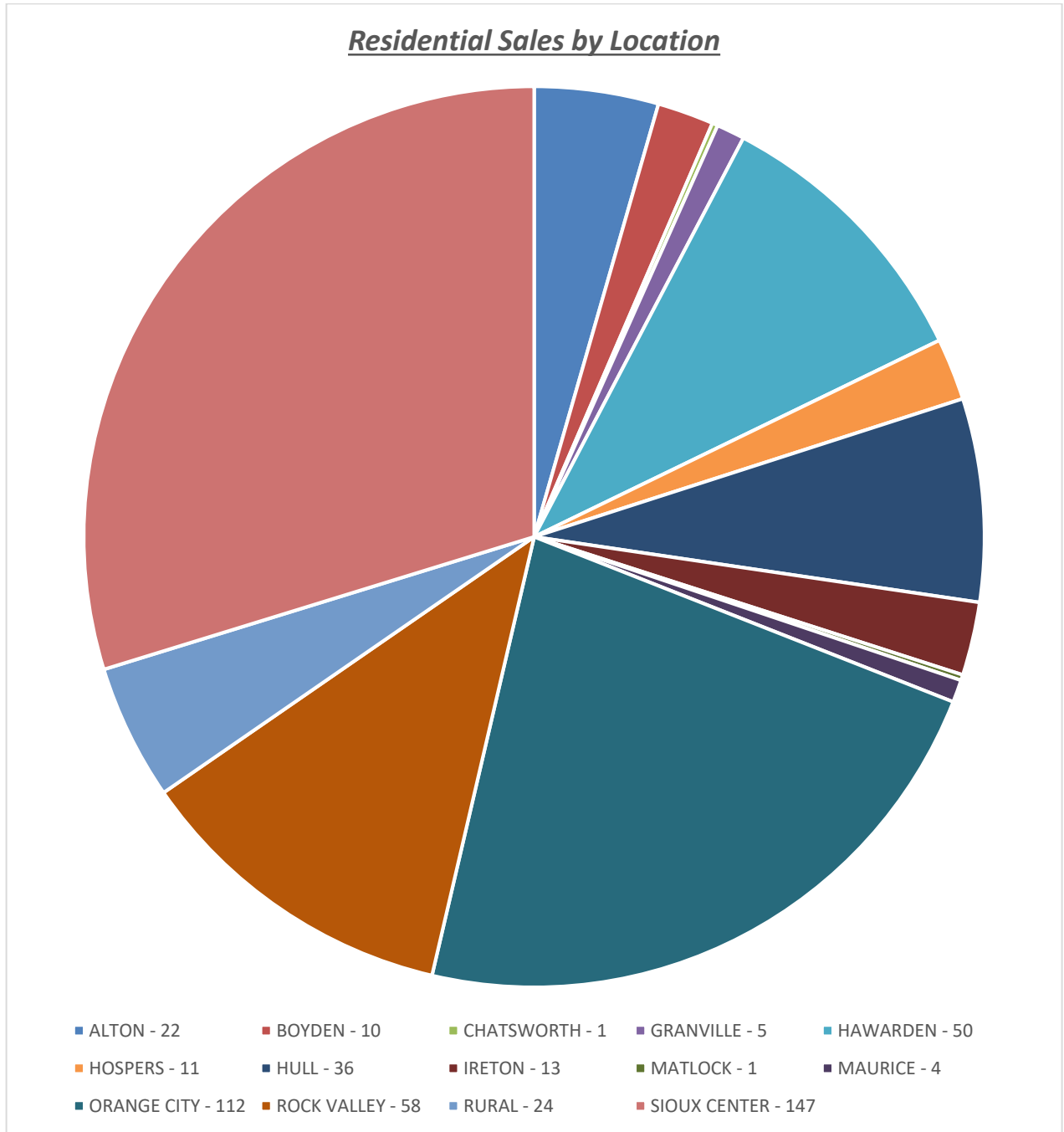
TOP TWENTY-FIVE TAXPAYERS

2018 Assessment – Payable 2019-20
(Including Utilities and Railroads)

DAKOTA ACCESS PIPELINE	\$ 1,439,916
FARMERS COOP SOCIETY	\$ 553,716
BURLINGTON NORTHERN & SANTE FE	\$ 485,026
MID AMERICAN ENERGY COMPANY	\$ 411,832
AG PARTNERS LLC	\$ 408,708
UNION PACIFIC CORPORATION	\$ 392,772
VOGEL ENTERPRISES, LTD.	\$ 391,920
TREGA FOODS LTD	\$ 322,158
WAL-MART REAL ESTATE	\$ 287,894
AMERICAN STATE BANK	\$ 277,984
HULL COOPERATIVE ASSOCIATION	\$ 276,330
SC10 ORANGE CITY IA LLC	\$ 249,596
CITY OF SIOUX CENTER	\$ 246,648
TRIGEN, LLC	\$ 242,980
SMITHFIELD MEATS CORP.	\$ 234,766
SIOUXLAND ENERGY & LIVESTOCK COOP	\$ 223,136
ATI PRODUCTS INC	\$ 214,216
DEL-UXE FEEDS INC.	\$ 182,994
JOHN & PHILIP KOOIMA TRUSTS	\$ 172,420
COOPERATIVE FARMERS ELEVATOR	\$ 164,538
PEOPLES BANK	\$ 129,826
VER HOEF AUTOMOTIVE	\$ 129,590
NORTHWEST IOWA POWER COOPERATIVE	\$ 119,602
COOPERATIVE GAS & OIL COMPANY	\$ 119,346
PRAIRIE WINDS HOTEL HOLDINGS, LLC	\$ 112,876

RESIDENTIAL SALES

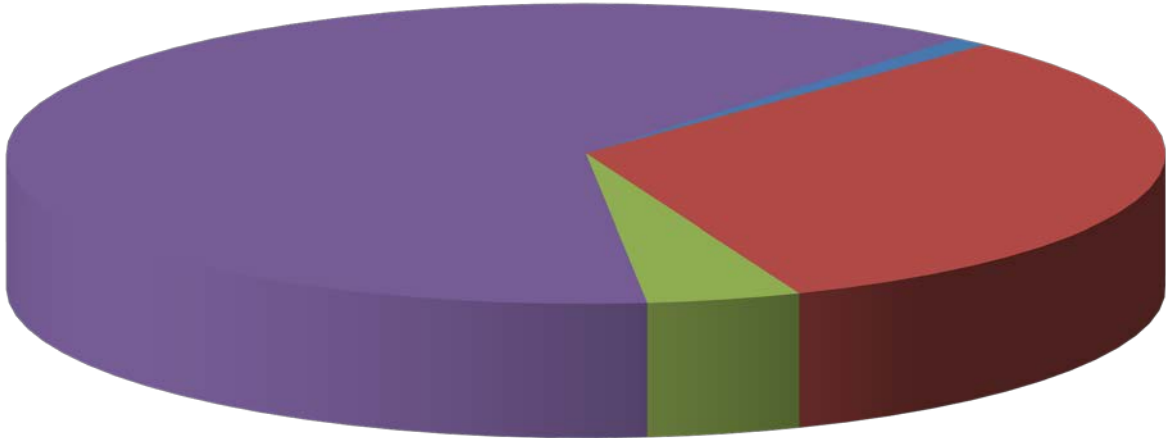
There were 494 sales in 2019 (both urban and rural), a slight decrease from 511 in 2018. The average sale price was \$175,530, up from \$164,250 the year before.



DISTRIBUTION OF TAX DOLLARS - RURAL

(Countywide average - individual districts may vary)

- Assessor - 1.0%
- County - 31.9%
- NICC - 4.3%
- School - 62.8%



DISTRIBUTION OF TAX DOLLARS - CITY

(Countywide average - individual districts may vary)

- Assessor - 0.7%
- City - 38.1%
- County - 14.6%
- NICC - 3.0%
- School - 43.6%

