

*Annual Report  
of the*

**SIOUX COUNTY ASSESSOR**

*to the*

**SIOUX COUNTY  
CONFERENCE BOARD**



**February 9, 2021**

# **SIoux COUNTY CONFERENCE BOARD**

JANUARY 1, 2021

## **BOARD OF SUPERVISORS**

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

## **MAYORS**

Dan Vande Griend	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
Jonathan Dykstra	Deputy Assessor
Joyce Murphy	Office Manager
Kari Gonzales	Clerk/RE Lister

**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, 2020, there was a net gain of \$59.3 million of 100% locally assessed valuation for Sioux County, a 1.8% increase.

There was new construction totaling \$61,157,010. A breakdown by class:

Agricultural -	\$ 1,400,660*
Residential -	\$27,421,550 (95 new houses)
Multi-Residential -	\$ 5,436,580
Commercial -	\$14,110,140
Industrial -	\$12,788,080

*\*Due to the "ag factor" applied to farm buildings for assessment purposes, this value is reduced from \$8,750,000.*

## ACTIONS OF THE 2020 BOARD OF REVIEW

There were 3 appeals filed with the Board of Review for the 2020 regular session. All of the protests were filed on real estate assessments.

This is a record low number of appeals. While 2020 was a non-assessment year and no overall changes were made, Covid-19 had to be the main factor, people certainly had their minds elsewhere than assessments and property taxes.

Of the 3 appeals, all 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 \$577,490.

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

Agricultural	0
Ag. Dwlg.	0
Urban Residential	0
Rural Residential	0
Multi-Residential	1
Commercial	1
Industrial	<u>1</u>
Total	3

There are no pending appeals to District Court or the Iowa Property Assessment Appeal Board.

**STATEMENT OF ASSESSED VALUATION OF SIOUX COUNTY  
AS OF JULY 1, 2020**

Real Property - 7/1/2019		\$3,323,384,230
New construction added January 1, 2020	\$	61,157,010
Property revalued for January 1, 2020	\$	11,447,850
Property returned to taxation	\$	543,140
LESS:		
Property to Exempt	\$	4,739,040
Buildings Removed	\$	4,723,890
Board of Review Adjustments	\$	577,490
Revaluation	\$	<u>891,110</u>
Total 100% Real Property* – 7/1/2020		<b><u>\$3,382,675,940</u></b>

\*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 (2020) –	34,827	20 <sup>th</sup>
Total Valuation –	\$3,382,675,940	14 <sup>th</sup>
Agricultural Land -	\$ 757,646,810	3 <sup>rd</sup>
Agricultural Buildings -	\$ 64,716,380	2 <sup>nd</sup>
Agricultural Dwellings –	\$ 290,308,340	4 <sup>th</sup>
Residential –	\$1,670,030,930	18 <sup>th</sup>
Commercial –	\$ 386,536,660	16 <sup>th</sup>
Industrial –	\$ 170,410,390	25 <sup>th*</sup>
Multi-Residential -	\$ 43,026,430	25 <sup>th</sup>
Total Taxable Valuation** -	\$2,068,921,340	15 <sup>th</sup>
Assessor Expenditures -	\$ 482,730	48 <sup>th</sup>

\* Excluding wind farms the rank would be 14<sup>th</sup>.  
 \*\* After Rollbacks applied

## COMPARISON OF THE 2019 & 2020 VALUATIONS

	<u>2019</u>	<u>2020</u>	<u>%CHANGE</u>
Agricultural	\$ 820,568,730	\$ 822,363,190	+ 0.02%
Residential*	\$1,931,918,430	\$1,960,339,270	+ 1.47%
Commercial	\$ 372,790,800	\$ 386,536,660	+ 3.69%
Industrial	\$ 158,107,250	\$ 170,410,390	+ 7.78%
Multi-Residential	\$ 39,999,020	\$ 43,026,430	+ 7.57%

*\*Includes Agricultural Dwellings*

### HISTORICAL VALUATIONS

<u>Year</u>	<u>Agricultural</u>	<u>Comm/Ind</u>	<u>Multi-Res*</u>	<u>Residential**</u>
2018	1,201,054,660	503,646,370	33,901,460	1,785,862,550
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

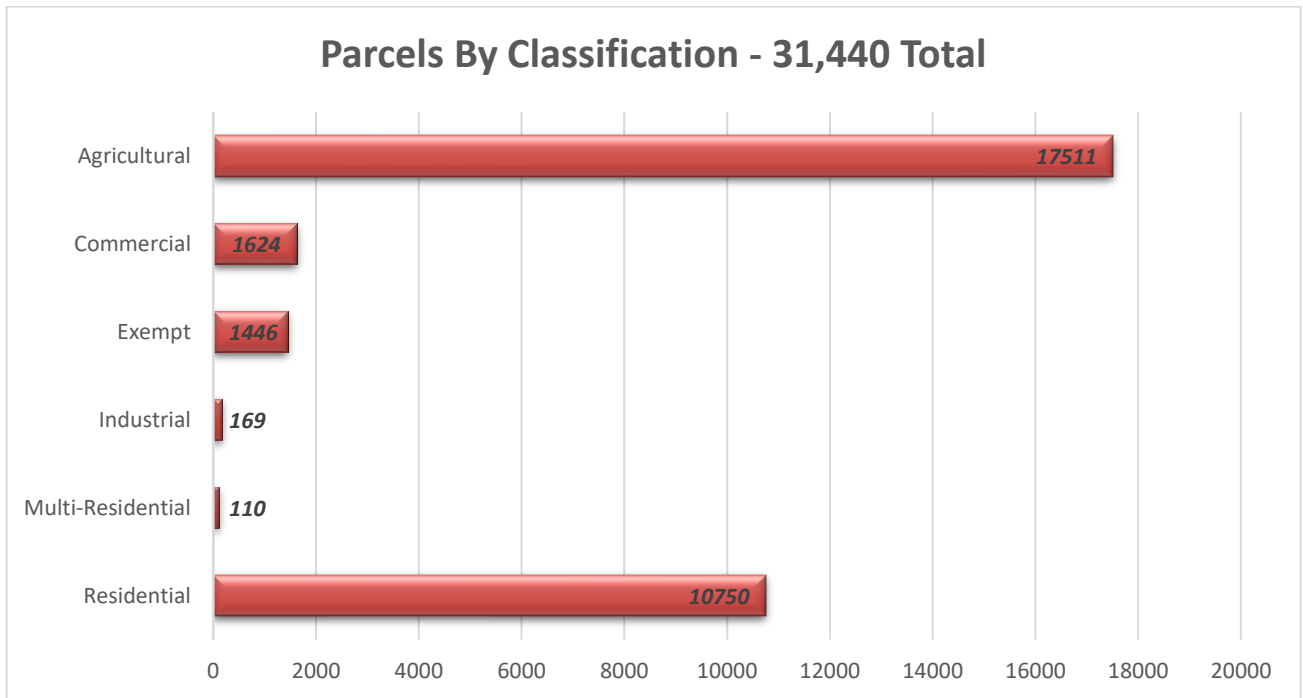
\* New Class created in 2015 - split from commercial

\*\* Includes Ag dwellings

# ASSESSMENTS IN SIOUX COUNTY

Total Valuation - \$3.38 billion consisting of 30,170 taxable parcels

<b><i>Class</i></b>	<b><i>Value (rounded)</i></b>	<b><i>% of total</i></b>
Agricultural	\$822.36 million (451,260 acres)	24.3%
Ag. Residences -	\$290.31 million	8.9%
Rural Residential -	\$200.54 million	5.9%
Urban Residential -	\$1.47 billion	43.2%
Commercial -	\$386.54 million	11.4%
Industrial -	\$170.41 million	5.0%
Multi-Residential -	\$ 43.03 million	1.3%



**SIOUX COUNTY EXEMPT PROPERTIES**  
**Totals by exemption class**

Cemeteries	1,689,410
Charitable Society	17,348,220
City Government	152,107,930
County Government	16,573,810
Federal Government	192,910
Forest Reserve	31,180
Fraternal Organization	133,440
Geo Thermal	654,850
Historical/Museum	491,600
Hospitals	64,515,520
Industrial Exemption	5,533,520
Low Rent Housing	5,632,260
Northwest Iowa C.C.	4,006,140
Nursing Homes	20,032,690
Pollution Control	5,869,470
Private Colleges	171,612,100
Public School	94,287,750
Regional Airport	18,822,360
Religious Institutions	201,523,440
Retirement Homes	1,134,820
Rural Water	12,524,220
Slough Bill	654,120
Speculative Shell Bldg	419,590
State Government	2,856,520
Transmission Property	1,099,290
Urban Revitalization	22,507,700
Veterans Organizations	<u>261,420</u>
TOTAL	<b>\$822,516,280</b>



## **TOP TWENTY TOTAL ASSESSED VALUATIONS**

As of July 1, 2020

(Locally assessed, not including utilities or railroads)

Farmers Coop Society	\$19,642,350
Ag Partners LLC	\$15,937,200
Vogel Enterprises	\$15,664,520
Trega Foods	\$13,669,160
Kent Nutrition Group	\$12,090,920
Harbor Group Investments	\$11,384,420
Hull Cooperative Association Assoc	\$11,128,130
American State Bank	\$ 9,594,770
Siouxland Energy	\$ 9,497,100
Wal-Mart Real Estate	\$ 9,256,690
SC10 Orange City LLC	\$ 9,184,440
City of Sioux Center	\$ 8,507,780
Smithfield Meats Corp.	\$ 8,157,410
Trigen, LLC	\$ 7,418,200
ATI Products	\$ 7,374,370
Del-uxe Feeds	\$ 6,201,130
Cooperative Farmers Elevator	\$ 5,613,940
John C. & Philip G. Kooima Trusts	\$ 5,541,660
Ver Hoef Automotive	\$ 5,058,030
Cooperative Gas & Oil	\$ 4,941,790

## **TOP TEN UTILITIES/RAILROADS – CENTRALLY ASSESSED**

Dakota Access Pipeline	\$94,679,892
Mid American Energy	\$28,427,565
Burlington Northern & Santa Fe	\$26,442,270
Union Pacific	\$25,039,318
Northwest Iowa Power Coop	\$23,848,365
North West REC	\$11,285,812
Northern Natural Gas	\$ 4,181,933
Mutual Telephone	\$ 1,655,670
Orange City Municipal Gas	\$ 1,157,537
Magellan Pipeline	\$ 767,499

## TOP TWENTY-FIVE TAXPAYERS

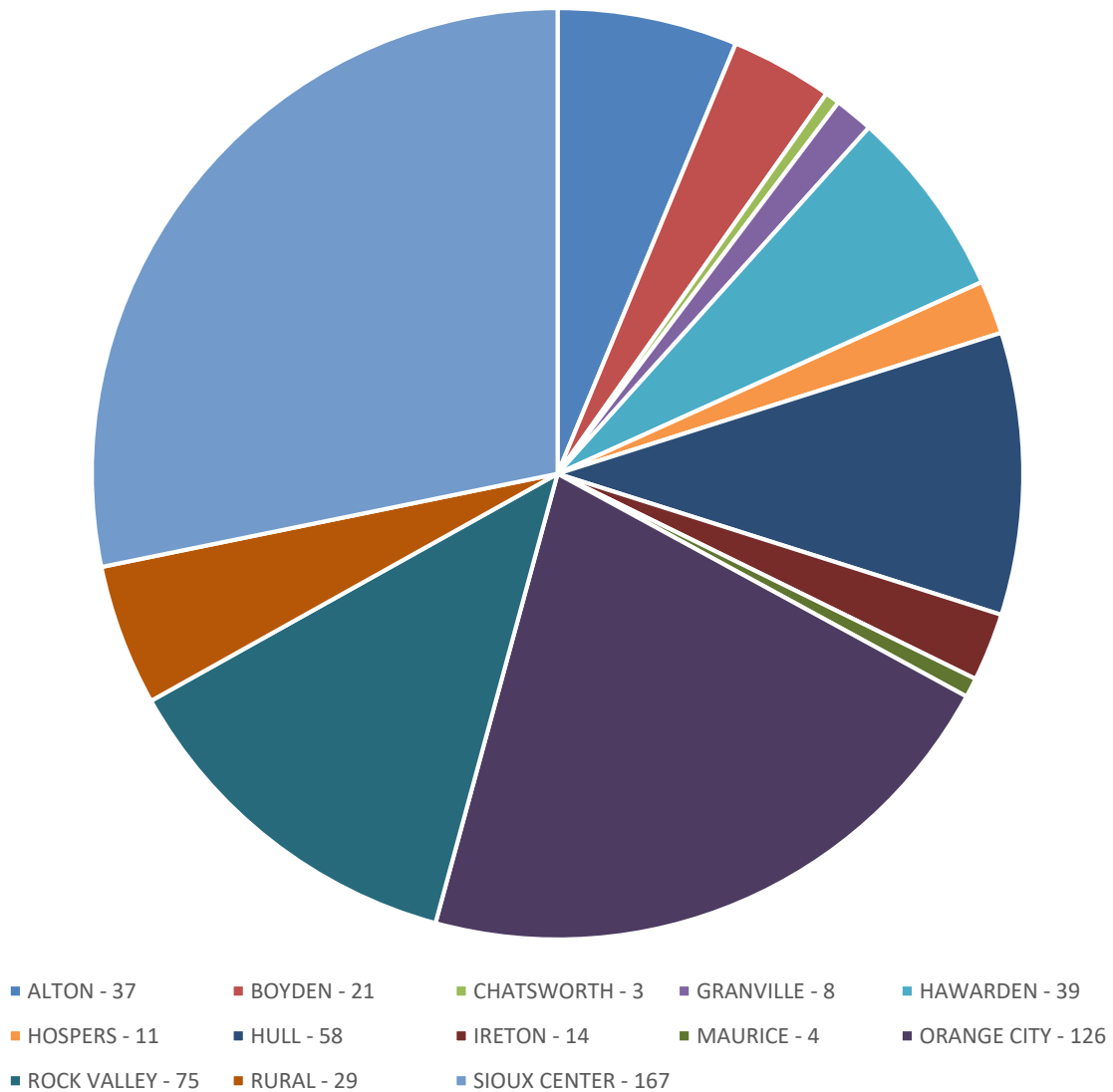
2019 Assessment – Payable 2020-21  
(Including Utilities and Railroads)

DAKOTA ACCESS PIPELINE	\$ 1,871,694
FARMERS COOP SOCIETY	\$ 565,542
BURLINGTON NORTHERN & SANTE FE	\$ 539,154
UNION PACIFIC CORPORATION	\$ 467,390
VOGEL ENTERPRISES, LTD.	\$ 446,880
AG PARTNERS LLC	\$ 436,780
MID AMERICAN ENERGY COMPANY	\$ 394,780
TREGA FOODS LTD	\$ 323,622
HULL COOPERATIVE ASSOCIATION	\$ 311,556
WAL-MART REAL ESTATE	\$ 285,324
SC10 ORANGE CITY IA LLC	\$ 267,976
AMERICAN STATE BANK	\$ 260,564
SMITHFIELD MEATS CORP.	\$ 243,326
CITY OF SIOUX CENTER	\$ 243,134
TRIGEN, LLC	\$ 228,128
SIOUXLAND ENERGY & LIVESTOCK COOP	\$ 220,006
ATI PRODUCTS INC	\$ 211,006
HARBOR GROUP INVESTMENTS, LLC	\$ 205,004
DEL-UXE FEEDS INC.	\$ 180,808
COOPERATIVE FARMERS ELEVATOR	\$ 164,868
JOHN & PHILIP KOOIMA TRUSTS	\$ 155,026
VER HOEF AUTOMOTIVE	\$ 153,562
KENT NUTRITION GROUP, INC	\$ 144,462
NORTHWEST IOWA POWER COOPERATIVE	\$ 132,308
PEOPLES BANK	\$ 132,052

## RESIDENTIAL SALES

There were 592 sales in 2020 (both urban and rural), a large increase from 511 in 2019. The average sale price was \$191,810, up from \$175,530 the year before. Averages can be skewed by extremes on either end, to temper that we also look at the median price. For 2020 that was \$173,500 compared to \$163,000 in 2019.

*Residential Sales by Location*



# DISTRIBUTION OF TAX DOLLARS - RURAL

(Countywide average - individual districts may vary)

- Assessor - 1.0%
- County - 30.0%
- NICC - 4.7%
- School - 64.3%



# DISTRIBUTION OF TAX DOLLARS - CITY

(Countywide average - individual districts may vary)

■ Assessor - 0.7%

■ City - 38.1%

■ County - 14.0%

■ NICC - 3.4%

■ School - 43.8%

