

*Annual Report  
of the*

**SIOUX COUNTY ASSESSOR**

*to the*

**SIOUX COUNTY  
CONFERENCE BOARD**



**February 8, 2022**

# **SIoux COUNTY CONFERENCE BOARD**

JANUARY 1, 2022

## **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
Greg Arens	Chatsworth
Karl Kellen	Granville
Ricard Porter	Hawarden
Dan Dykstra	Hospers
Arlan Moss	Hull
Kent Hoogland	Ireton
Charlie Schwebach	Matlock
Randy Hoekstra	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 12/31/27)	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	(2021-2026)

### **EXAMINING BOARD**

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

*All terms expired 12/31/2021*

## **Valuations**

As of January 1, 2021, there was a net gain of \$189.4 million of 100% locally assessed valuation for Sioux County, a 5.6% increase.

There was new construction totaling \$71,051,800. A breakdown by class:

Agricultural -	\$ 3,244,700*
Residential -	\$44,987,300 (117 new houses)
Multi-Residential -	\$ 6,763,100
Commercial -	\$12,647,500
Industrial -	\$ 3,409,200

*\*Due to the "ag factor" applied to farm buildings for assessment purposes, this value is reduced from \$19,056,000.*

## **ACTIONS OF THE 2021 BOARD OF REVIEW**

There were 17 appeals filed with the Board of Review for the 2021 regular session. All of the protests were filed on real estate assessments.

Of the 17 appeals, eight were upheld and received some type of reduction and nine were denied. These actions and other adjustments the board made on their own initiative, resulted in an overall decrease in value of \$447,870.

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

Agricultural	0
Ag. Dwlg.	0
Urban Residential	12
Rural Residential	3
Multi-Residential	0
Commercial	1
Industrial	<u>1</u>
Total	17

There was also an equalization session held in the fall. This resulted from a state ordered increase of 28% on all multi-residential property. One appeal was filed on the equalization order, it was upheld and resulted in a decrease in value of \$42,310.

# STATEMENT OF ASSESSED VALUATION OF SIOUX COUNTY AS OF JULY 1, 2021

Real Property - 7/1/2020	\$3,402,677,960
New construction added January 1, 2021	\$ 71,051,800
Property revalued for January 1, 2021	\$ 213,652,730
Property returned to taxation	\$ 2,595,080

LESS:

Property to Exempt	\$ 3,000,870
Buildings Removed	\$ 3,616,450
Board of Review Adjustments	\$ 447,870
Revaluation	<u>\$ 90,861,250</u>

Total 100% Real Property* – 7/1/2021	<b><u>\$3,592,031,130</u></b>
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\*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) –	35,877	19 <sup>th</sup>
Total Valuation –	\$3,592,031,130	15 <sup>th</sup>
Agricultural Land -	\$ 683,957,600	5 <sup>th</sup>
Agricultural Buildings -	\$ 66,869,300	3 <sup>rd</sup>
Agricultural Dwellings –	\$ 318,164,890	4 <sup>th</sup>
Residential –	\$1,887,744,190	17 <sup>th</sup>
Commercial –	\$ 403,173,800	17 <sup>th</sup>
Industrial –	\$ 173,509,700	30 <sup>th</sup> *
Multi-Residential -	\$ 64,664,320	15 <sup>th</sup>
Total Taxable Valuation** -	\$2,146,671,680	12 <sup>th</sup>
Assessor Expenditures -	\$ 468,240	55 <sup>th</sup>

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

\*\* After Rollbacks applied and includes utilities/R.R.

## COMPARISON OF THE 2020 & 2021 VALUATIONS

	<u>2020</u>	<u>2021</u>	<u>%CHANGE</u>
Agricultural	\$ 822,363,190	\$ 750,826,800	- 8.7%
Residential*	\$1,960,339,270	\$2,205,909,060	+ 11.4%
Commercial	\$ 386,536,660	\$ 403,173,800	+ 4.3%
Industrial	\$ 170,410,390	\$ 173,509,700	+ 1.8%
Multi-Residential	\$ 43,026,430	\$ 64,664,320	+50.3%

*\*Includes Agricultural Dwellings*

## HISTORICAL VALUATIONS

<u>Year</u>	<u>Agricultural</u>	<u>Comm/Ind</u>	<u>Multi-Res*</u>	<u>Residential**</u>
2019	820,568,730	530,898,050	39,999,020	1,931,918,430
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

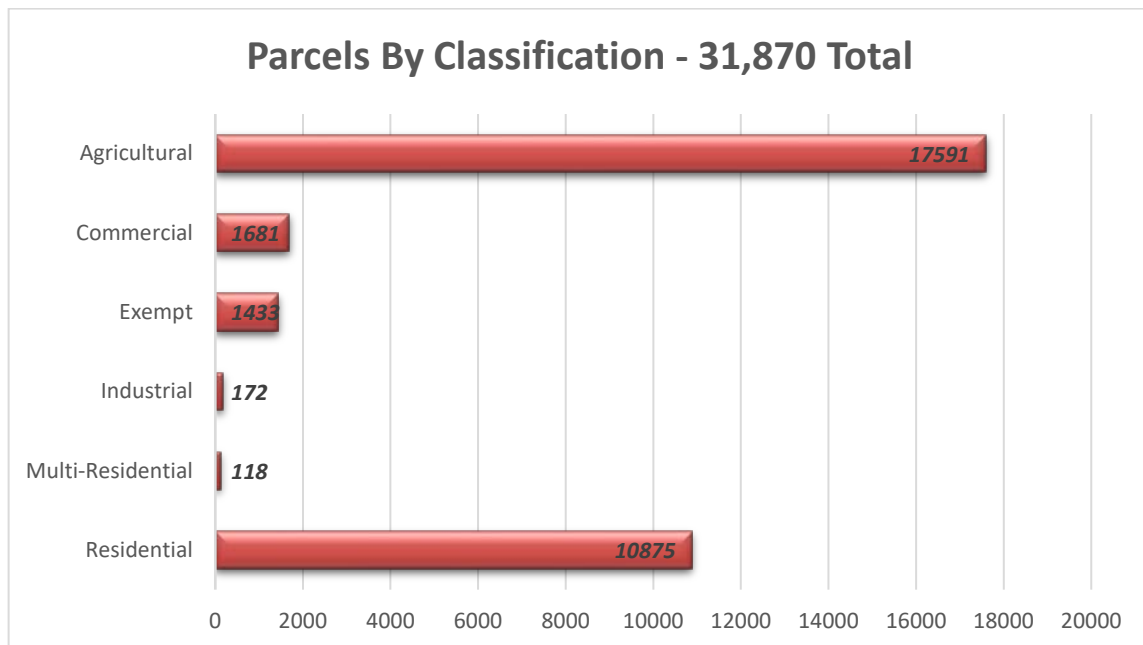
\* New Class created in 2015 - split from commercial

\*\* Includes Ag dwellings

## ASSESSMENTS IN SIOUX COUNTY

Total Valuation - \$3.59 billion - consisting of 30,435 taxable parcels

<i><u>Class</u></i>	<i><u>Value (rounded)</u></i>	<i><u>% of total</u></i>
Agricultural	\$750.63 million (451,010 acres)	20.9%
Ag. Residences -	\$318.16 million	8.8%
Rural Residential -	\$240.30 million	6.7%
Urban Residential -	\$1.65 billion	45.8%
Commercial -	\$403.17 million	11.2%
Industrial -	\$173.51 million	4.8%
Multi-Residential -	\$ 64.66 million	1.8%



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

Cemeteries	1,688,770
Charitable Society	15,996,210
City Government	149,926,050
County Government	16,454,220
Federal Government	192,910
Forest Reserve	21,630
Fraternal Organization	133,440
Geo Thermal	890,920
Historical/Museum	491,600
Hospitals	64,515,520
Industrial Exemption	3,101,950
Low Rent Housing	5,726,280
Northwest Iowa C.C.	4,006,140
Nursing Homes	20,867,610
Pollution Control	6,197,890
Private Colleges	180,503,300
Public School	97,631,750
Regional Airport	18,822,360
Religious Institutions	208,845,270
Retirement Homes	1,027,020
Rural Water	14,093,200
Slough Bill	597,750
State Government	3,245,340
Transmission Property	2,144,430
Urban Revitalization	29,433,240
Veterans Organizations	209,720
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TOTAL	<b>\$846,764,520</b>



## **TOP TWENTY TOTAL ASSESSED VALUATIONS**

As of July 1, 2021

(Locally assessed, not including utilities or railroads)

Farmers Coop Society	\$20,265,780
Ag Partners LLC	\$15,937,200
Vogel Enterprises	\$15,218,410
Trega Foods	\$14,187,490
Hull Cooperative Association	\$12,750,770
Kent Nutrition Group	\$12,090,920
Harbor Group Investments	\$11,384,420
American State Bank	\$10,692,410
Siouxland Energy	\$ 9,497,100
Wal-Mart Real Estate	\$ 9,256,690
SC10 Orange City LLC	\$ 9,184,440
City of Sioux Center	\$ 8,752,520
Smithfield Meats Corp.	\$ 8,401,470
John C. & Philip G. Kooima Trusts	\$ 7,444,140
Trigen, LLC	\$ 7,418,200
ATI Products	\$ 7,370,140
Del-uxe Feeds	\$ 6,201,130
Cooperative Farmers Elevator	\$ 5,452,220
Ver Hoef Automotive	\$ 5,058,030
Cooperative Gas & Oil	\$ 4,966,630

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

Dakota Access Pipeline	\$91,255,550
Mid American Energy	\$30,402,320
Burlington Northern & Santa Fe	\$26,892,850
Union Pacific	\$26,666,630
Northwest Iowa Power Coop	\$26,296,230
North West REC	\$12,461,238
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**

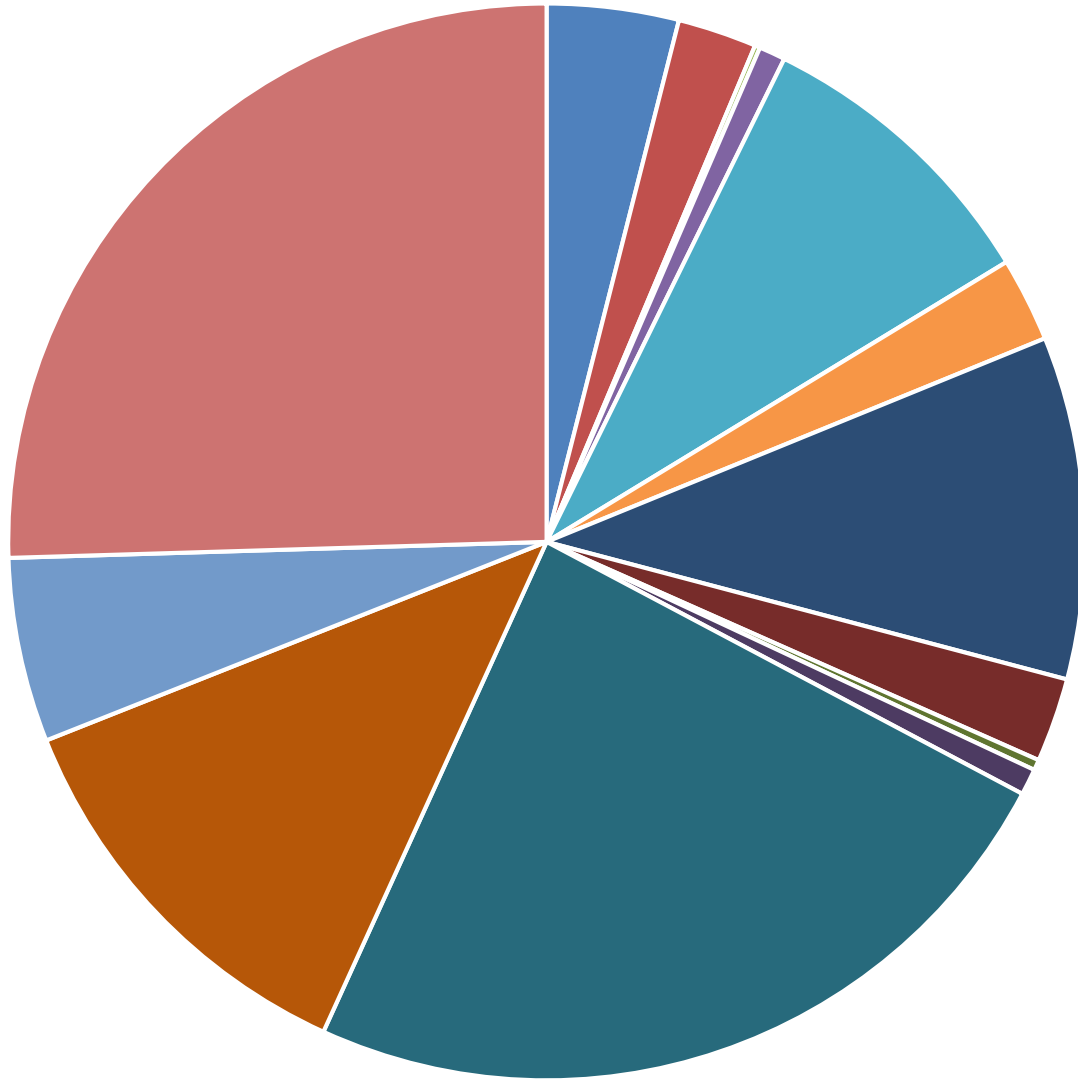
2020 Assessment – Payable 2021-22  
(Including Utilities and Railroads)

DAKOTA ACCESS PIPELINE	\$	2,062,644
FARMERS COOP SOCIETY	\$	575,546
BURLINGTON NORTHERN & SANTE FE	\$	557,576
UNION PACIFIC CORPORATION	\$	477,084
VOGEL ENTERPRISES, LTD.	\$	442,934
AG PARTNERS LLC	\$	434,894
MID AMERICAN ENERGY COMPANY	\$	359,638
KENT NUTRITION GROUP, INC	\$	352,280
HARBOR GROUP INVESTMENTS, LLC	\$	337,370
TREGA FOODS LTD	\$	321,058
HULL COOPERATIVE ASSOCIATION	\$	308,940
AMERICAN STATE BANK	\$	288,118
WAL-MART REAL ESTATE	\$	281,324
SC10 ORANGE CITY IA LLC	\$	264,410
SMITHFIELD FRESH MEATS CORP.	\$	237,320
SIOUX CENTER, CITY OF INCORPORATED	\$	234,494
TRIGEN, LLC	\$	224,916
SIOUXLAND ENERGY & LIVESTOCK COOPERATIVE	\$	217,048
ATI PRODUCTS INC	\$	211,458
KOOIMA, JOHN C. TR & KOOIMA, PHILIP G. TR	\$	184,398
DEL-UXE FEEDS INC.	\$	178,988
COOPERATIVE FARMERS ELEVATOR	\$	162,676
VER HOEF AUTOMOTIVE, INC.	\$	151,964
PEOPLES BANK	\$	133,432
PRAIRIE WINDS HOTEL HOLDINGS, LLC	\$	119,654

## RESIDENTIAL SALES

There were 632 sales in 2021 (both urban and rural), an increase from 592 in 2020. The average sale price was \$197,740, up from \$191,810 the year before. Averages can be skewed by extremes on either end, to temper that we also look at the median price. For 2021 that was \$180,100 compared to \$173,500 in 2020.

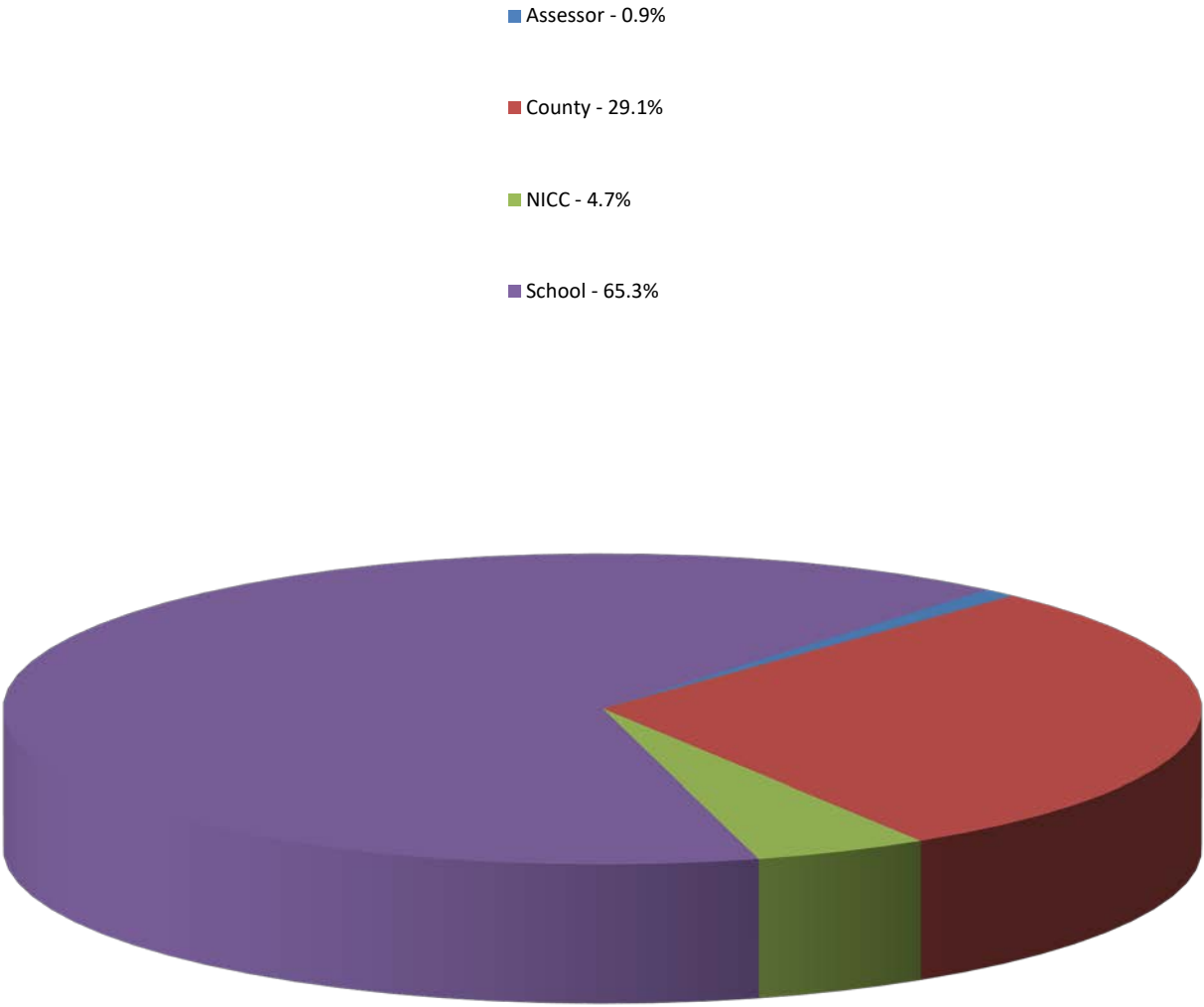
*Residential Sales by Location*



ALTON - 25	BOYDEN - 15	CHATSWORTH - 1	GRANVILLE - 5	HAWARDEN - 57
HOSPERS - 16	HULL - 65	IRETON - 16	MATLOCK - 2	MAURICE - 5
ORANGE CITY - 152	ROCK VALLEY - 77	RURAL - 35	SIOUX CENTER - 161	

# DISTRIBUTION OF TAX DOLLARS - RURAL

(Countywide average - individual districts may vary)



## DISTRIBUTION OF TAX DOLLARS - CITY

(Countywide average - individual districts may vary)

