

Annual Report
of the
SIoux COUNTY ASSESSOR
to the
SIoux COUNTY
CONFERENCE BOARD



February 25, 2025

SIoux COUNTY CONFERENCE BOARD

JANUARY 1, 2025

BOARD OF SUPERVISORS

Dan Altena	Sioux Center
John Degen	Hawarden
Craig Hoftyzer	Boyden
Jerry Muilenburg, Chairman	Orange City
Carl Vande Weerd	Rock Valley

MAYORS

Dan Vande Griend	Alton
Laryl Koerselman	Boyden
Robert Baker	Chatsworth
Roger Goergen	Granville
Larry Gregg	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
Dale Vander Berg	Sioux Center

SCHOOL BOARD MEMBERS

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

IOWA DEPARTMENT OF REVENUE

Mary Mosiman, Director
Joy Kanne, Administrator, Local Government Services

STAFF OF SIOUX COUNTY ASSESSOR'S OFFICE

Ross M. Simmelink, County Assessor (term expires 12/31/27)
Began assessment career as an appraiser for Sioux County in February, 1983.
Served as Palo Alto County Assessor from 1986 – 2003. Has been Sioux County Assessor since January 1, 2004.

Jonathan Dykstra, Deputy Assessor. Began in Sioux County as an appraiser in October, 2015. Appointed to Deputy Assessor August 1, 2020.

Joyce Murphy, Office Manager. Started in the Sioux County Auditor's Office in 2008. Moved to Assessor's Office as real estate clerk in August of 2019. Became office manager in August of 2020.

Sam Scholten, Appraiser. Was Clay County Deputy Assessor since September 2021. Came on staff in November, 2024.

WHO WE ARE

The Sioux County Assessor's Office is responsible for ensuring that all real property is treated impartially in accordance with Iowa law. We are committed to serving Sioux County in an efficient and professional manner. We strive to provide the constituents of Sioux County with an efficiently run office and deliver excellent customer service.

MISSION

It is the mission of the Sioux County Assessor's Office to provide fair, accurate, and equitable assessments to property owners and local government in Sioux County.

VISION

To maintain at all times a courteous and respectful attitude in relations with taxpayers and the public. To attain equitable and uniform property assessments throughout Sioux County. We hope to show integrity, professionalism and trustworthiness.

SIOUX COUNTY BOARD OF REVIEW

De Wayne Dykstra	Orange City	(2023-2028)
Charlene Granstra	Rock Valley	(2024-2029)
Scott Hulstein	Sioux Center	(2019-2024)
Marlin Janssen	Hawarden	(2023-2028)
Mark Warntjes, Chair	Boyden	(2021-2026)

ACTIONS OF THE 2024 BOARD OF REVIEW

There were two appeals filed with the Board of Review for the 2024 regular session. All protests were filed on real estate assessments.

Of the two appeals, 1 was upheld and received a reduction, and 1 was denied. These actions and other adjustments the board made on their own initiative resulted in an overall decrease in valuation of \$1,606,540.

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

Agricultural	1
Ag. Dwlg.	0
Urban Residential	1
Rural Residential	0
Residential 3+	0
Commercial	0
Industrial	<u>0</u>
Total	2

The actions of the Board of Review resulted in two properties filing additional appeals for further review.

We had two cases pending from the 2023 session. Aspen Heights Assisted Living in Hull filed to the Iowa Property Assessment Appeal Board. The assessment was \$3,603,780 and we settled prior to the hearing in the amount of \$3,376,920.

The other case was filed in District Court. Walmart Real Estate Business Trust filed on their property in Sioux Center. The 2023 valuation was \$10,553,550 and we settled out of court on a value of \$8,950,000. We hired an appraisal to be done, and our appraiser could not support our value, so we settled.

SIoux COUNTY EXAMINING BOARD

Scott Wynia	Sioux Center	Representing Supervisors
Duane Feekes	Orange City	Representing Schools
Tom Van Maanen	Rock Valley	Representing Mayors

All terms expire 12/31/2027

VALUATIONS

As of January 1, 2024, there was a net gain of \$104.2 million of 100% locally assessed valuation for Sioux County, a 2.3% increase.

There was new construction totaling \$104,990,600. A breakdown by class:

Agricultural -	\$ 4,132,200*
Residential -	\$58,347,000 (137 new housing units**)
Multi-Residential -	\$ 2,297,800
Commercial -	\$37,501,200
Industrial -	\$ 2,712,400

**Due to the "ag factor" applied to farm buildings for assessment purposes, this value is reduced from \$18,783,000.*

*** This includes 36 units in the Kanaal Huis Condos in Orange City.*

STATEMENT OF ASSESSED VALUATION OF SIOUX COUNTY AS OF JULY 1, 2024

Real Property - 7/1/2023	\$4,605,764,940
New construction added January 1, 2024	\$ 104,990,600
Property revalued for January 1, 2024	\$ 8,893,690
Property returned to taxation	\$ 1,280,780
LESS:	
Property to Exempt	\$ 3,731,800
Buildings Removed	\$ 3,250,540
Board of Review Adjustments	\$ 1,606,540
Revaluation	<u>\$ 2,534,250</u>
Total 100% Real Property* – 7/1/2024	<u>\$4,709,806,880</u>

**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 (2024 Est.) –	36,365	19 th
Total Valuation –	\$4,709,806,880	15 th
Agricultural Land -	\$ 955,621,600	4 th
Agricultural Buildings -	\$ 134,590,190	1 st
Agricultural Dwellings –	\$ 397,686,430	5 th
Residential –	\$2,378,229,950	18 th
Commercial –	\$ 550,464,050	15 th
Industrial –	\$ 210,348,230	32 nd *
Multi-Residential -	\$ 82,866,260	18 th
Total Taxable Valuation -	\$2,442,014,130	14 th **
Assessor Budget -	\$ 544,180	58 th
Assessor Salary -	\$ 103,500	29 th

** Excluding wind farms the rank would be 15th.*

*** After assessment limitation (rollback) and includes utilities/R.R.*

COMPARISON OF THE 2023 & 2024 VALUATIONS

	<u>2023</u>	<u>2024</u>	<u>%CHANGE</u>
Agricultural	\$1,087,143,120	\$1,090,211,790	+ 0.3%
Residential*	\$2,717,410,100	\$2,775,916,560	+ 2.2%
Commercial	\$ 511,523,070	\$ 550,464,050	+ 7.6%
Industrial	\$ 207,990,160	\$ 210,348,230	+ 1.3%
Residential 3+**	\$ 81,698,490	\$ 82,866,260	+ 1.4%

**Includes Agricultural Dwellings*

***Prior to 2022, these were a single classification of Multi-Residential, now are part of residential but still reported separately to Iowa Department of Revenue.*

HISTORICAL VALUATIONS

<u>Year</u>	<u>Agricultural</u>	<u>Comm/Ind</u>	<u>Multi-Res*</u>	<u>Residential**</u>
2022	762,605,850	752,199,380	70,443,810	2,251,291,400
2021	752,199,380	573,682,760	64,623,000	2,205,509,080
2020	822,363,190	556,947,050	43,026,430	1,960,339,270
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

* New Class created in 2015 - split from commercial

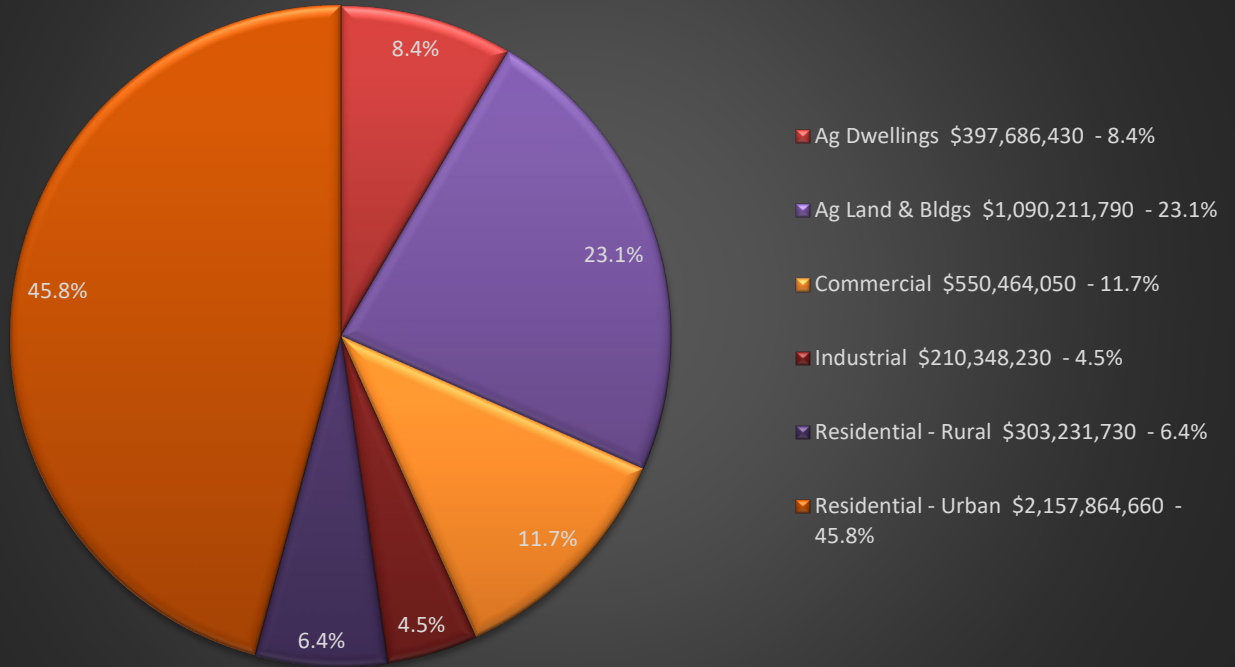
** Includes Ag dwellings

ASSESSMENTS IN SIOUX COUNTY

Total Valuation - \$4.7 billion - consisting of 30,730 taxable parcels

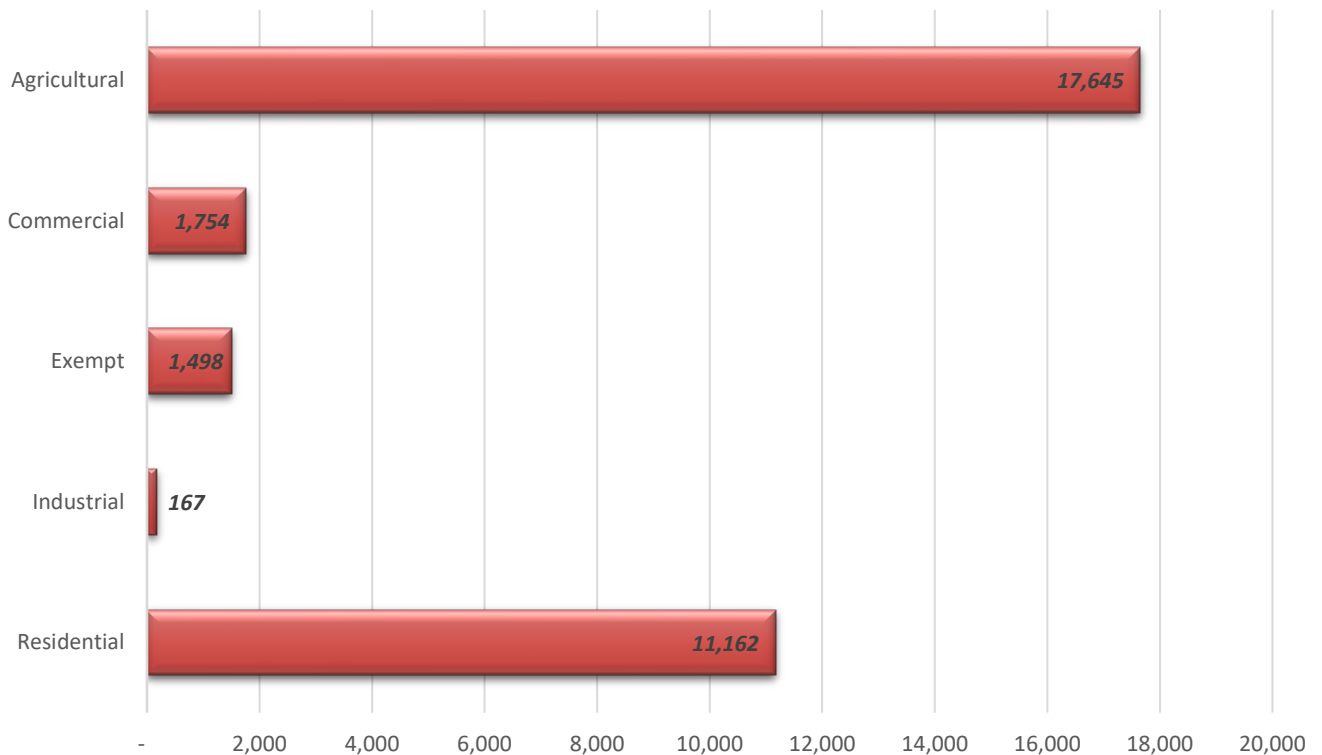
<u>Class</u>	<u>Value (rounded)</u>	<u>% of total</u>
Agricultural -	\$1.09 billion (449,920 acres)	23.1%
Ag. Residences -	\$397.7 million	8.4%
Rural Residential -	\$303.2 million	6.4%
Urban Residential -	\$2.075 billion	44.1%
Commercial -	\$550.5 million	11.7%
Industrial -	\$210.3 million	4.5%
Residential 3+ -	\$ 82.9 million	1.8%

Valuation By Property Type - July 1, 2024



(The residential amount includes the 3+ parcels)

Parcels By Classification - 32,226 Total



SIOUX COUNTY EXEMPT PROPERTIES
Totals by exemption type

Cemeteries	1,856,400
Charitable Society	21,195,260
City Government	181,097,930
County Government	21,374,330
Federal Government	219,330
Forest Reserve	25,790
Fraternal Organization	161,090
Geo Thermal	695,030
Historical/Museum	782,080
Hospitals	69,689,300
Industrial Exemption	3,612,040
Low Rent Housing	7,389,180
Northwest Iowa C.C.	35,573,870
Nursing Homes	25,282,260
Pollution Control	8,455,190
Private Colleges	193,134,140
Public School	154,471,870
Regional Airport	22,776,340
Religious Institutions	244,752,970
Retirement Homes	2,808,450
Rural Water	20,577,750
Slough Bill	846,620
State Government	3,555,960
Urban Revitalization	46,686,790
Veterans Organizations	<u>245,940</u>
TOTAL	1,067,265,910

TOP TWENTY TOTAL ASSESSED VALUATIONS

As of July 1, 2024

(Locally assessed, not including utilities or railroads)

Farmers Coop Society	\$25,094,750
Vogel Enterprises	\$22,102,920
Ag Partners LLC	\$17,528,670
Hull Cooperative Association	\$17,134,090
American State Bank	\$16,394,180
Trega Foods	\$16,145,100
Kent Nutrition Group	\$13,820,110
Harbor Group Investments	\$13,014,810
Cooperative Farmers Elevator	\$11,818,320
Siouxland Energy	\$11,611,450
John C. & Philip G. Kooima Trusts	\$11,596,310
SC10 Orange City LLC	\$10,450,160
City of Sioux Center	\$ 9,899,120
Smithfield Meats Corp.	\$ 9,868,610
Wal-Mart Real Estate	\$ 8,950,000
Trigen, LLC	\$ 8,547,070
ATI Products Inc.	\$ 8,481,140
Center Fresh Egg Farm LLP	\$ 8,303,920
Sioux Center Health	\$ 8,173,890
Sioux Preme Packing Company	\$ 7,484,390

TOP TEN UTILITIES/RAILROADS – CENTRALLY ASSESSED

Dakota Access Pipeline	\$98,818,187
Mid American Energy	\$50,284,967
Northwest Iowa Power Coop	\$45,673,860
Burlington Northern & Santa Fe	\$31,489,779
Union Pacific	\$30,209,301
North West Rural Electric Coop	\$15,952,680
Northern Natural Gas	\$ 5,203,336
Orange City Municipal Gas	\$ 1,379,465
Magellan Pipeline	\$ 817,122
ITC Midwest, LLC	\$ 748,661

TOP TWENTY-FIVE TAXPAYERS

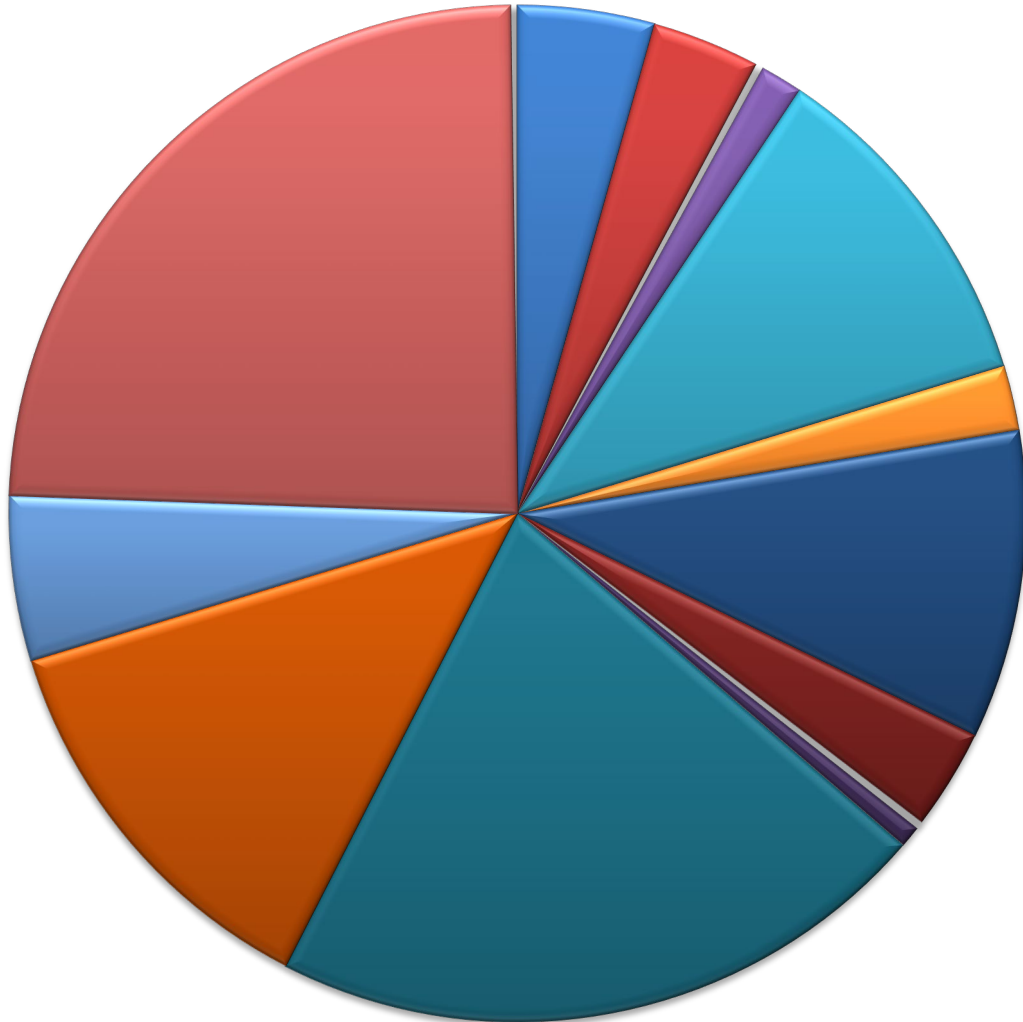
2023 Assessment – Payable 2024-25
(Including Utilities and Railroads)

DAKOTA ACCESS PIPELINE	\$	2,181,398
FARMERS COOP SOCIETY	\$	763,066
BURLINGTON NORTHERN & SANTE FE	\$	668,988
VOGEL ENTERPRISES, LTD.	\$	604,752
UNION PACIFIC CORPORATION	\$	565,448
AG PARTNERS LLC	\$	486,962
AMERICAN STATE BANK	\$	359,584
HULL COOPERATIVE ASSOCIATION	\$	444,418
KENT NUTRITION GROUP, INC	\$	436,106
HARBOR GROUP INVESTMENTS, LLC	\$	384,974
MID AMERICAN ENERGY COMPANY	\$	383,487
TREGA FOODS LTD	\$	370,840
WALMART REAL ESTATE TRUST	\$	321,928
JOHN C. & PHILIP G. KOOIMA TRUSTS	\$	320,072
SC10 ORANGE CITY IA LLC	\$	303,464
SMITHFIELD FRESH MEATS CORP.	\$	290,638
INCORPORATED CITY OF SIOUX CENTER	\$	270,214
SIOUXLAND ENERGY & LIVESTOCK COOPERATIVE	\$	263,678
TRIGEN, LLC	\$	259,720
ATI PRODUCTS INC	\$	259,352
DEL-UXE FEEDS INC.	\$	224,272
AVE-PLP, LLC	\$	212,902
COOPERATIVE FARMERS ELEVATOR	\$	206,794
VER HOEF AUTOMOTIVE, INC.	\$	176,888
PEOPLES BANK	\$	175,536

RESIDENTIAL SALES

There were 438 sales in 2024 (both urban and rural), a slight decrease from 449 in 2023. The average sale price was \$261,800, up from \$250,000 the year before. Averages can be skewed by extremes on either end, to temper that we also look at the median/middle price. For 2024 that was \$250,000 compared to \$230,000 in 2023. (There have been 26 sales of properties which sustained damage in the June, 2024 flooding, those are not included in these numbers)

Residential Sales by Location

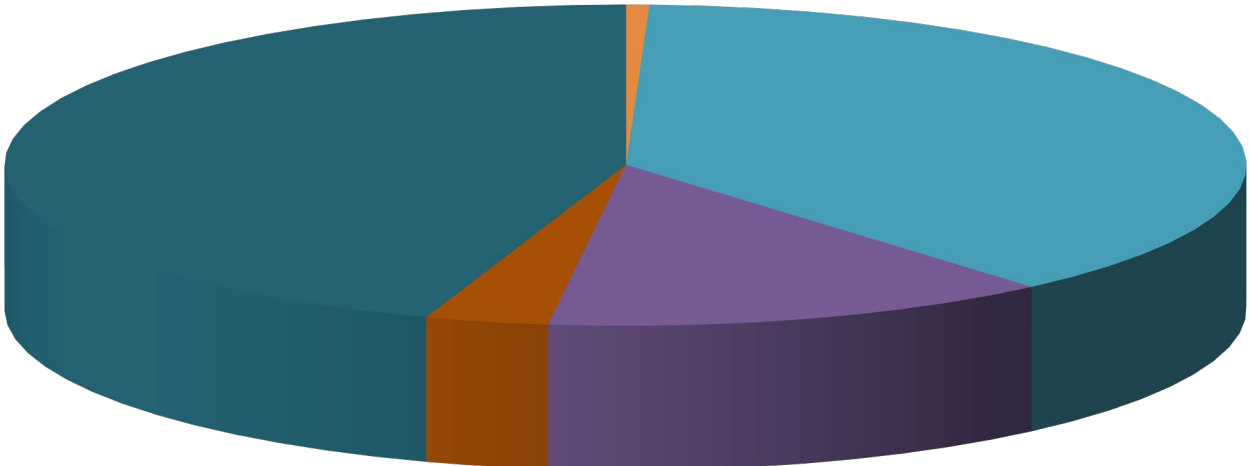


ALTON - 19	BOYDEN - 15	CHATSWORTH - 1	GRANVILLE - 6	HAWARDEN - 48
HOSPERS - 9	HULL - 43	IRETON - 14	MATLOCK - 1	MAURICE - 3
ORANGE CITY - 93	ROCK VALLEY - 56	RURAL - 23	SIoux CENTER - 106	SHELDON - 1

DISTRIBUTION OF TAX DOLLARS - CITY

(Countywide average - individual districts may vary)

- Assessor - 0.6%
- City - 38.1%
- County - 13.3%
- NICC - 3.2%
- School - 44.8%



DISTRIBUTION OF TAX DOLLARS - RURAL

(Countywide average - individual districts may vary)

Assessor - 0.9%

County - 26.6%

NICC - 4.8%

School - 67.7%

