

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



**February 14 , 2017**

# SIoux COUNTY CONFERENCE BOARD

JANUARY 1, 2017

## **BOARD OF SUPERVISORS**

Allen Bloemendaal	Sioux Center
John Degen	Hawarden
Arlyn Kleinwolterink	Orange City
Mark Sybesma, Chairman	Hull
Dennis Wright	Hull

## **MAYORS**

Brian Schut	Alton
Laryl Koerselman	Boyden
Virgil Lidgett	Chatsworth
Karl Kellen	Granville
Ricard Porter	Hawarden
Harlan Rouse	Hospers
Roger Buys	Hull
Jim Lewis	Ireton
Charlie Schwebach	Matlock
Perry Jager	Maurice
Deb De Haan	Orange City
Kevin Van Otterloo	Rock Valley
Dennis Walstra	Sioux Center

## **SCHOOL BOARD MEMBERS**

Christine Koerselman	Boyden-Hull
James Van Veldhuizen	MOC-Floyd Valley
Kecia Hickman	Rock Valley
Tim Gesink	Sheldon
Larry Gregg	Sioux Center
	West Sioux

## **IOWA DEPARTMENT OF REVENUE**

Courtney M. Kay-Decker, 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
Carol Van Gorp	Clerk
Jonathan Dykstra	Appraiser

**BOARD OF REVIEW**

De Wayne Dykstra	Orange City	(2011-2016)
Charlene Granstra	Rock Valley	(2012-2017)
Scott Hulstein	Sioux Center	(2013-2018)
Marlin Janssen	Hawarden	(2011-2016)
Mark Warntjes, Chair	Boyden	(2015-2020)

**EXAMINING BOARD**

Paul Clousing	Sioux Center	Representing Supervisors
Duane Feekes	Orange City	Representing School Board
Aaron Kooiker	Hull	Representing Mayors

*All terms expire 12/31/2021*

## Valuations

As of January 1, 2016 there was a net total of \$45.52 million of 100% actual valuation added in Sioux County, an 1.4% increase.

There was new construction totaling \$55,889,980. A breakdown by class:

Agricultural -	\$ 7,854,100
Residential -	\$26,902,070 (100 new houses)
Multi-Residential -	\$ 1,847,860
Commercial -	\$15,931,630
Industrial -	\$ 3,354,320

## ACTIONS OF THE 2016 BOARD OF REVIEW

There were nine appeals filed with Board of Review for the 2016 regular session. All of the protests were filed on real estate assessments. While this was a record low number of appeals, it was most likely due to a law change where property owners may first have an informal review with the assessor which can result in a value reduction and therefore no further appeal to the board of review.

Of the nine appeals, all were upheld and received some type of reduction. These actions and other adjustments made on their own resulted in an overall decrease in value of \$881,440.

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

Agricultural	0
Ag. Dwlg.	0
Urban Residential	7
Rural Residential	0
Commercial	2
Industrial	<u>0</u>
Total	9

No District Court or Iowa Property Assessment Appeal Board cases pending.

**STATEMENT OF ASSESSED VALUATION OF SIOUX COUNTY  
AS OF JULY 1, 2016**

Real Property - 7/1/2015	\$3,343,274,110
New construction added January 1, 2016	\$ 55,890,000
Property revalued for January 1, 2016	\$ 6,380,850
Property returned to taxation	\$ 534,600
LESS:	
Property to Exempt	\$ 3,065,680
Buildings Removed	\$ 2,987,390
Board of Review Adjustments	\$ 881,440
Revaluation	<u>\$ 10,346,700</u>
 Total 100% Real Property* – 7/1/2016	 <b><u>\$3,388,798,350</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 (2014 est.) –	34,937	21 <sup>st</sup>
Total Valuation –	\$3,388,798,350	13 <sup>th</sup>
Agricultural Land -	\$1,218,783,100	3 <sup>rd</sup>
Agricultural Buildings -	\$ 117,900,100	1 <sup>st</sup>
Agricultural Dwellings –	\$ 227,399,000	6 <sup>th</sup>
Residential –	\$1,332,329,300	18 <sup>th</sup>
Commercial –	\$ 325,139,900	17 <sup>th</sup>
Industrial –	\$ 136,497,600	25 <sup>th</sup>
Multi-Residential -	\$ 30,920,300	25 <sup>th</sup>
Assessor Expenditures -	\$ 415,580	53 <sup>rd</sup>

## COMPARISON OF THE 2015 & 2016 VALUATIONS

	<u>2015</u>	<u>2016</u>	<u>%CHANGE</u>
Agricultural	\$1,331,028,320	\$1,336,684,140	+ 0.04%
Residential	\$1,534,761,060	\$1,559,706,530	+ 1.62%
Commercial	\$ 309,510,260	\$ 325,139,900	+5.05%
Industrial	\$ 138,816,240	\$ 136,347,480	- 1.78%
Multi-Residential	\$ 29,158,230	\$ 30,920,300	+24.5%

## ASSESSMENTS IN SIOUX COUNTY

Total Valuation - \$3.39 billion consisting of 29,425 taxable parcels

<u><i>Class</i></u>	<u><i>Value (rounded)</i></u>	<u><i>% of total</i></u>
Agricultural	\$1.336 billion (451,730 acres)	39.5%
Ag. Residences -	\$227.40 million	6.7%
Rural Residential -	\$163.26 million	4.8%
Urban Residential -	\$1.169 billion	34.5%
Commercial -	\$325.14 million	9.6%
Industrial -	\$138.81 million	4.2%
Multi-Residential -	\$ 30.92 million	0.9%

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

Agricultural Society	\$ 47,670
Cemeteries	1,685,800
Charitable Society	16,344,920
City Government	129,391,400
County Government	25,371,990
Education	2,045,2630
Federal Government	192,910
Forest Reserve	24,690
Fraternal Organization	238,880
Geo Thermal	59,470
Historical/Museum	418,340
Hospitals	54,928,510
Industrial Exemption	1,703,840
Low Rent Housing	6,182,190
Nursing Homes	13,813,890
Pollution Control	9,067,690
Private Colleges	181,145,260
Public School	89,787,580
Religious Institutions	199,325,640
Regional Airport	1,398,180
Retirement Homes	1,02,540
Rural Water	12,854,740
Slough Bill	761,780
State Government	3,604,000
Speculative Shell Bldg	821,870
Urban Revitalization	9,377,100
Veterans Organizations	237,900
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<b>TOTAL</b>	<b><u>\$759,437,910</u></b>

## TOP TWENTY TOTAL ASSESSED VALUATIONS

As of July 1, 2016

(Locally assessed, not including utilities or railroads)

Farmers Coop Society	\$16,478,640
Ag Partners LLC	\$15,873,080
Trega Foods	\$13,232,230
Vogel Enterprises	\$ 9,798,740
City of Sioux Center *	\$ 9,473,260
Wal-Mart Real Estate	\$ 9,256,690
SCC10 Orange City LLC	\$ 8,947,110
Hull Cooperative Association	\$ 8,653,150
American State Bank	\$ 8,529,920
Trigen, LLC	\$ 7,780,540
ATI Products, Inc.	\$ 7,425,370
Siouxland Energy & Livestock	\$ 7,405,130
Cooperative Farmers Elevator	\$ 5,144,940
CCV Holdings LLC	\$ 4,935,160
Del-uxe Feeds	\$ 4,800,950
Center Fresh Egg	\$ 5,625,070
Premium Pet Health, LLC	\$ 4,733,080
Kooima, John & Phil	\$ 4,545,370
Peoples Bank	\$ 4,436,120
Prairie Winds Hotel Holdings	\$ 4,204,220

\*Centre Mall, Development Land



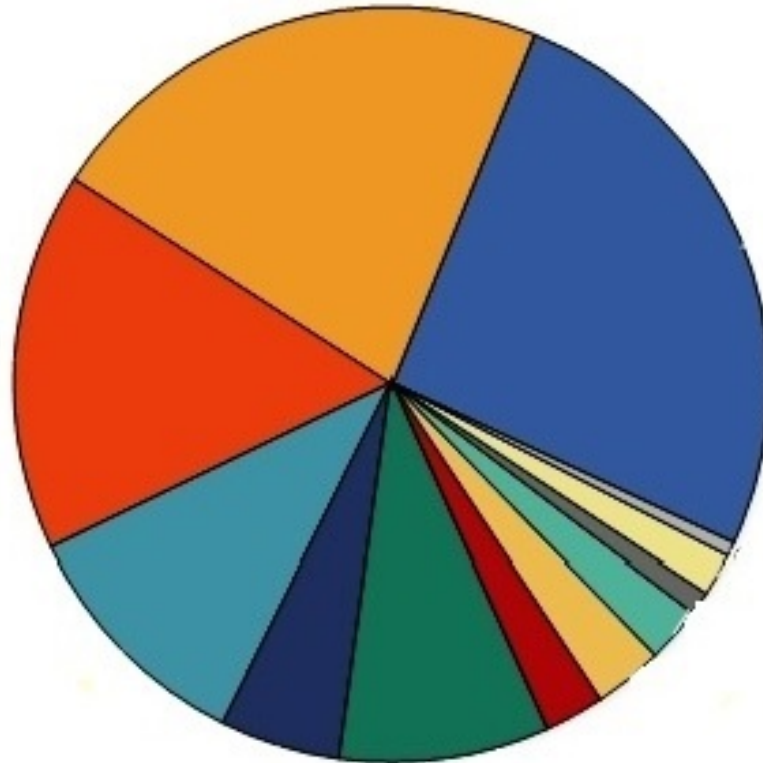
**TOP TWENTY TAXPAYERS**  
2015 Assessment – Payable 2016-17  
(Including Utilities and Railroads)

Farmers Coop Society	\$491,688
MidAmerican Energy	\$443,147
Ag Partners, LLC	\$411,278
Burlington Northern & Santa Fe R.R.	\$389,874
Trega Foods	\$331,636
Union Pacific Railroad	\$311,602
Vogel Enterprises, Ltd	\$287,020
Wal-Mart Real Estate	\$277,734
American State Bank	\$255,870
SCC10 Orange City LLC	\$251,028
Trigen, LLC	\$241,838
City of Sioux Center	\$229,250
Hull Coop Association	\$207,506
Siouxland Energy & Livestock Company	\$178,744
ATI Products, Inc.	\$177,530
Deluxe Feeds	\$148,840
Cooperative Farmers Elevator	\$137,692
Premium Pet Health, LLC	\$133,414
Mutual Telephone Co.	\$130,220
Peoples Bank	\$126,846

## RESIDENTIAL SALES

There were 535 sales in 2016 (both urban and rural), an increase from 494 in 2015. The average sale price was \$152,925, down slightly from 153,600 the year before.

Almost half of the sales (47%) were in the \$100,000 - \$200,000 range with the rest pretty evenly split on either side of that spectrum.

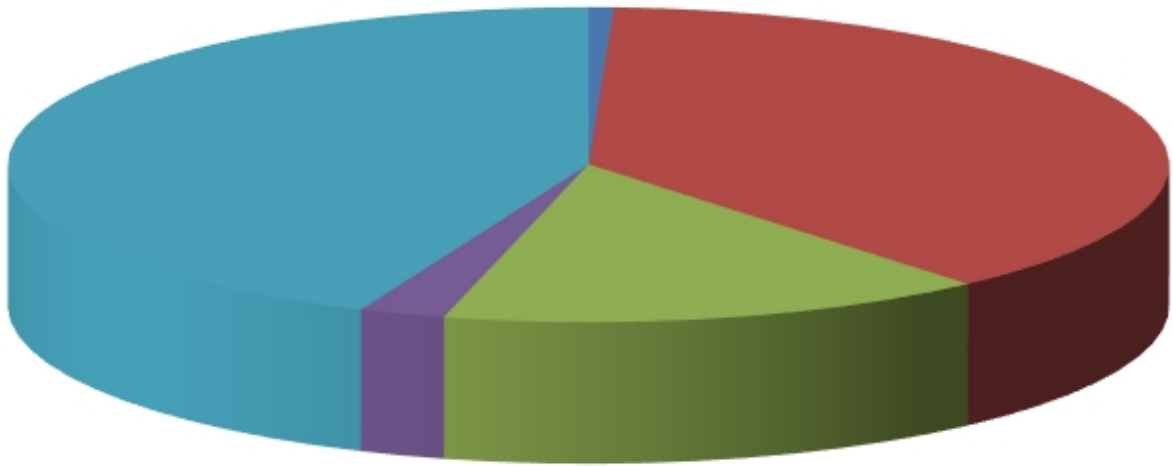


Number of Sales per Map Area			
130	SIoux CENTER	111	ORANGE CITY
82	ROCK VALLEY	53	HAWARDEN
26	ALTON	45	HULL
13	IRETON	15	BOYDEN
12	HOSPERS	5	MAURICE
9	GRANVILLE	3	SHELDON

# DISTRIBUTION OF TAX DOLLARS - CITY

(Countywide average - individual districts may vary)

- Assessor - 0.7%
- City - 38.0%
- County - 15.3%
- NICC - 2.4%
- School - 43.6%



# DISTRIBUTION OF TAX DOLLARS - RURAL

(Countywide average - individual districts may vary)

- Assessor - 1.0%
- County - 32.4%
- NICC - 3.5%
- School - 63.1%

