Iowa Assessment Limitation (Rollback) History

Assessment Year	Agricultural	Residential	Multi-Residential	Commercial	Industrial	Utilities	Railroads	Water	Pipeline	Steam
1978	96.25%	78.25%		Not Limited	Not Limited	Not Limited	Not Limited			
1979	94.67%	64.38%		88.99%	100%	100%	88.99%			
1980	99.10%	66.74%		93.19%	100%	100%	93.19%			
1981	95.70%	64.78%		87.84%	96.96%	100%	87.84%			
1982	99.57%	67.22%		91.63%	100%	100%	91.63%			
1983	86.50%	69.88%		91.72%	97.46%	98.33%	91.72%			
1984	90.01%	72.48%		95.42%	100%	97.86%	95.42%			
1985	93.59%	75.65%		98.79%	100%	100%	98.79%			
1986	100%	77.36%		100%	100%	100%	100%			
1987	100%	80.60%		100%	100%	100%	100%			
1988	100%	80.64%		100%	100%	100%	100%			
1989	100%	79.85%		100%	100%	100%	100%			
1990	100%	79.46%		100%	100%	100%	100%			
1991	100%	73.06%		100%	100%	100%	100%			
1992	100%	72.70%		100%	100%	100%	100%			
1993	100%	68.04%		100%	100%	100%	100%			
1994	100%	67.51%		100%	100%	97.21%	97.21%			
1995	100%	59.32%		97.28%	100%	100%	97.28%			
1996	100%	58.83%		100%	100%	100%	100%			
1997	96.42%	54.91%		97.36%	100%	100%	97.36%			
1998	100%	56.48%		100%	100%	100%	100%			
1999	96.34%	54.85%		98.77%	100%	100%	98.77%			
2000	100%	56.27%		100%	100%	100%	100%			
2001	100%	51.67%		97.77%	100%	100%	97.77%			
2002	100%	51.39%		100%	100%	100%	100%			
2003	100%	48.46%		99.26%	100%	100%	99.26%			
2004	100%	47.96%		100%	100%	100%	100%			
2005	100%	46.00%		99.15%	100%	100%	99.15%			
2006	100%	45.56%		100%	100%	100%	100%			
2007	90.10%	44.08%		99.73%	100%	100%	99.73%			
2008	93.86%	45.59%		100%	100%	100%	100%			
2009	66.27%	46.91%		100%	100%	100%	100%			
2010	69.02%	48.53%		100%	100%	100%	100%			
2011	57.54%	50.75%		100%	100%	100%	100%			
2012	59.93%	52.82%		100%	100%	100%	100%			
2013	43.40%	54.40%		95%	95%	100%	95%			
2014	44.70%	55.73%		90%	90%	100%	90%			
2015	46.11%	55.63%	86.25%	90%	90%	100%	90%			
2016	47.50%	56.94%	82.50%	90%	90%	100%	90%			
2017	54.45%	55.62%	78.75%	90%	90%	100%	90%			
2018	56.13%	56.92%	75%	90%	90%	100%	90%			
2019	81.48%	55.07%	71.25%	90%	90%	100%	90%			
2020	84.03%	56.41%	67.50%	90%	90%	98.55%	90%			
2021	89.04%	54.13%	63.75%	90%	90%	100%	90%			
2022	91.64%	56.49%		90%	90%	100%	90%			
2022 (amended)	91.64%	54.65%		90%	90%	100%	90%			
2023	71.84%	46.34%		90%	90%	100%	90%			
2024	73.86%	47.43%		90%	90%	100%	90%			
2025	59.44%	44.53%		90%	90%	94.21%	90%	98%	98%	98%