

County Property Tax Rates  
Fiscal Year 2010

|                        | General |              | Pioneer Cemetery | Mental Health | Debt Service | Total Countywide | Rural   |              | Unified Law Enforcement | Total Rural Only | Rural Plus Countywide |
|------------------------|---------|--------------|------------------|---------------|--------------|------------------|---------|--------------|-------------------------|------------------|-----------------------|
|                        | Basic   | Supplemental |                  |               |              |                  | Basic   | Supplemental |                         |                  |                       |
| All Counties (mean)*   | 3.62225 | 1.70634      | 0.00318          | 1.11420       | 0.24410      | 6.69635          | 3.28171 | 0.06468      | 1.26436                 | 3.35917          | 10.05551              |
| All Counties (median)* | 3.50000 | 1.58391      | 0.00868          | 1.05483       | 0.36194      | 6.56135          | 3.41073 | 0.60344      | 1.26436                 | 3.47608          | 10.03743              |
| Maximum rate           | 3.50000 | none         | 0.06750          | varies        | varies       | none             | 3.95000 | none         | 1.50000                 | none             | none                  |
| # of counties using    | 99      | 97           | 18               | 99            | 59           | 99               | 99      | 12           | 1                       | 99               | 99                    |
| # at or above max**    | 97      | -            | 0                | 81            | 0            | -                | 25      | -            | 0                       | -                | -                     |
| High rate*             | 5.10736 | 3.60000      | 0.06000          | 2.62984       | 2.48575      | 10.52800         | 4.81223 | 1.09000      | 1.26436                 | 5.41752          | 15.94552              |
| Low rate*              | 2.06135 | 0.15000      | 0.00084          | 0.19878       | 0.02350      | 2.90365          | 1.25000 | 0.10467      | 1.26436                 | 1.25000          | 4.15365               |
| Adair                  | 3.50000 | 1.35000      | -                | 0.76978       | -            | 5.61978          | 3.95000 | -            | -                       | 3.95000          | 9.56978               |
| Adams                  | 4.00000 | 2.94486      | -                | 0.79800       | 0.23706      | 7.97992          | 3.64731 | -            | -                       | 3.64731          | 11.62723              |
| Allamakee              | 3.50000 | 1.52001      | -                | 1.23770       | -            | 6.25771          | 3.57963 | -            | -                       | 3.57963          | 9.83734               |
| Appanoose              | 4.30000 | 3.20000      | -                | 1.73541       | -            | 9.23541          | 3.20000 | -            | -                       | 3.20000          | 12.43541              |
| Audubon                | 3.50000 | 2.61542      | -                | 2.13235       | 0.19604      | 8.44381          | 4.20077 | 0.68947      | -                       | 4.89024          | 13.33405              |
| Benton                 | 3.50000 | 0.68106      | -                | 0.83360       | -            | 5.01466          | 2.90374 | -            | -                       | 2.90374          | 7.91840               |
| Black Hawk             | 3.50000 | 1.25747      | -                | 1.37084       | 0.57689      | 6.70520          | 2.86183 | -            | -                       | 2.86183          | 9.56703               |
| Boone                  | 3.50000 | 0.28288      | -                | 0.82103       | -            | 5.22429          | 2.38183 | -            | -                       | 2.38183          | 7.60612               |
| Bremer                 | 3.50000 | 1.24668      | -                | 1.28245       | -            | 6.02913          | 3.95000 | -            | -                       | 3.95000          | 9.97913               |
| Buchanan               | 3.50000 | 1.27707      | 0.00251          | 1.61065       | 0.55889      | 6.94912          | 3.37790 | -            | -                       | 3.37790          | 10.32702              |
| Buena Vista            | 3.92525 | 2.09601      | -                | 0.54883       | 1.29157      | 7.86166          | 3.07334 | -            | -                       | 3.07334          | 10.93500              |
| Butler                 | 3.50000 | 1.53564      | -                | 0.61868       | -            | 5.65432          | 3.75000 | -            | -                       | 3.75000          | 9.40432               |
| Calhoun                | 3.50000 | 3.60000      | -                | 0.79574       | -            | 7.89574          | 3.95000 | -            | -                       | 3.95000          | 11.84574              |
| Carroll                | 3.50000 | 0.47573      | -                | 1.99082       | 0.09611      | 6.06266          | 3.12953 | -            | -                       | 3.12953          | 9.19219               |
| Cass                   | 3.50000 | 0.69639      | -                | 1.37089       | -            | 5.56728          | 3.95000 | 0.65278      | -                       | 4.60278          | 10.17006              |
| Cedar                  | 3.50000 | 0.95620      | -                | 1.12795       | -            | 5.58415          | 2.86490 | -            | -                       | 2.86490          | 8.44905               |
| Cerro Gordo            | 3.50000 | 1.19176      | -                | 1.13379       | 0.46592      | 6.29147          | 3.50739 | -            | -                       | 3.50739          | 9.79886               |
| Cherokee               | 3.50000 | 0.72047      | -                | 0.76108       | -            | 4.98155          | 3.25000 | -            | -                       | 3.25000          | 8.23155               |
| Chickasaw              | 3.50000 | 0.58079      | 0.00332          | 0.86541       | -            | 4.94952          | 2.57922 | -            | -                       | 2.57922          | 7.52874               |
| Clarke                 | 4.80359 | 2.42476      | -                | 1.36024       | 0.48085      | 9.06944          | 4.35960 | 0.42145      | -                       | 4.78105          | 13.85049              |
| Clay                   | 3.50000 | 1.44000      | -                | 0.48745       | 0.43453      | 5.86198          | 3.87293 | -            | -                       | 3.87293          | 9.73491               |
| Clayton                | 4.23234 | 1.52576      | 0.00194          | 1.11330       | 0.36194      | 7.23528          | 3.25554 | -            | -                       | 3.25554          | 10.49082              |
| Clinton                | 3.50000 | 2.37752      | 0.00556          | 1.59308       | 0.43593      | 7.91209          | 2.24515 | -            | -                       | 2.24515          | 10.15724              |
| Crawford               | 3.50000 | 1.90000      | -                | 1.57572       | 0.37384      | 7.34956          | 3.95000 | 0.63000      | -                       | 4.58000          | 11.92956              |
| Dallas                 | 3.50000 | 0.88341      | -                | 0.48311       | 0.38057      | 5.24709          | 3.95000 | -            | -                       | 3.95000          | 9.19709               |
| Davis                  | 4.05300 | 3.07470      | 0.03749          | 1.70402       | -            | 8.86921          | 3.95000 | -            | -                       | 3.95000          | 12.81921              |
| Decatur                | 4.75000 | 2.63845      | -                | 1.44638       | -            | 8.83483          | 3.54512 | -            | -                       | 3.54512          | 12.37995              |
| Delaware               | 3.50000 | 0.92041      | -                | 1.10356       | 0.11241      | 5.63638          | 3.25159 | -            | -                       | 3.25159          | 8.88797               |
| Des Moines             | 4.25000 | 2.68324      | 0.01767          | 1.39576       | 0.22197      | 8.56864          | 3.49789 | -            | -                       | 3.49789          | 12.06653              |
| Dickinson              | 2.06135 | -            | -                | 0.19878       | 0.64352      | 2.90365          | 1.75410 | -            | -                       | 1.75410          | 4.65775               |
| Dubuque                | 3.50000 | 1.41535      | -                | 1.35481       | 0.13419      | 6.40435          | 3.52174 | -            | -                       | 3.52174          | 9.92609               |
| Emmet                  | 3.85000 | 1.80735      | -                | 1.78428       | -            | 7.44163          | 3.33206 | -            | -                       | 3.33206          | 10.77369              |
| Fayette                | 3.50000 | 1.92152      | 0.00627          | 0.96030       | -            | 6.38809          | 3.11578 | -            | -                       | 3.11578          | 9.50387               |
| Floyd                  | 3.50000 | 2.02500      | -                | 0.94700       | 0.08935      | 6.56135          | 3.59401 | -            | -                       | 3.59401          | 10.15536              |
| Franklin               | 3.50000 | 1.58454      | -                | 0.59288       | 0.57695      | 6.25437          | 3.95000 | -            | -                       | 3.95000          | 10.20437              |
| Fremont                | 3.50000 | 1.98861      | -                | 1.21467       | -            | 6.70328          | 3.00000 | -            | -                       | 3.00000          | 9.70328               |
| Greene                 | 3.50000 | 1.91473      | -                | 1.25578       | -            | 6.67051          | 3.95000 | 0.10467      | -                       | 4.05467          | 10.72518              |
| Grundy                 | 3.50000 | 1.50224      | -                | 0.86104       | 0.11918      | 5.98246          | 2.94304 | -            | -                       | 2.94304          | 8.92550               |
| Guthrie                | 3.50000 | 0.15000      | -                | 1.13417       | -            | 4.78417          | 1.25000 | -            | -                       | 1.25000          | 6.03417               |
| Hamilton               | 3.50000 | 1.74602      | -                | 1.13740       | -            | 6.38342          | 3.61257 | -            | -                       | 3.61257          | 9.99599               |
| Hancock                | 3.10824 | -            | -                | 0.92362       | -            | 4.03186          | 2.25802 | -            | -                       | 2.25802          | 6.28988               |
| Hardin                 | 3.50000 | 0.82475      | 0.06             | 1.19199       | 0.40174      | 5.97848          | 3.27264 | -            | -                       | 3.27264          | 9.25112               |
| Harrison               | 3.50000 | 3.14518      | -                | 1.50318       | 0.39529      | 8.54365          | 3.15254 | -            | -                       | 3.15254          | 11.69619              |
| Henry                  | 3.85000 | 2.25000      | 0.01685          | 1.30330       | 0.23919      | 7.65934          | 3.65000 | -            | -                       | 3.65000          | 11.30934              |
| Howard                 | 4.27528 | 1.58391      | -                | 0.89820       | 0.16387      | 6.92126          | 3.53183 | -            | -                       | 3.53183          | 10.45309              |
| Humboldt               | 4.25000 | 1.45000      | -                | 0.99019       | -            | 6.69019          | 3.95000 | -            | -                       | 3.95000          | 10.64019              |
| Iowa                   | 3.50000 | 0.90000      | 0.01             | 1.00213       | 0.63870      | 6.05083          | 3.10000 | -            | -                       | 3.10000          | 9.15083               |
| Jackson                | 3.50000 | 0.82000      | 0.0373           | 1.06518       | -            | 5.42248          | 2.63047 | -            | -                       | 2.63047          | 8.05295               |
| Jasper                 | 4.54134 | 1.92892      | 0.00084          | 2.04613       | 0.47973      | 8.99696          | 3.32867 | -            | -                       | 3.32867          | 12.32563              |

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|------------------------|---------|--------------|------------------|---------------|--------------|------------------|---------|--------------|-------------------------|------------------|-----------------------|
|                        | Basic   | Supplemental |                  |               |              |                  | Basic   | Supplemental |                         |                  |                       |
| All Counties (mean)*   | 3.62225 | 1.70634      | 0.00318          | 1.11420       | 0.24410      | 6.69635          | 3.28171 | 0.06468      | 1.26436                 | 3.35917          | 10.05551              |
| All Counties (median)* | 3.50000 | 1.58391      | 0.00868          | 1.05483       | 0.36194      | 6.56135          | 3.41073 | 0.60344      | 1.26436                 | 3.47608          | 10.03743              |
| Maximum rate           | 3.50000 | none         | 0.06750          | varies        | varies       | none             | 3.95000 | none         | 1.50000                 | none             | none                  |
| # of counties using    | 99      | 97           | 18               | 99            | 59           | 99               | 99      | 12           | 1                       | 99               | 99                    |
| # at or above max**    | 97      | -            | 0                | 81            | 0            | -                | 25      | -            | 0                       | -                | -                     |
| High rate*             | 5.10736 | 3.60000      | 0.06000          | 2.62984       | 2.48575      | 10.52800         | 4.81223 | 1.09000      | 1.26436                 | 5.41752          | 15.94552              |
| Low rate*              | 2.06135 | 0.15000      | 0.00084          | 0.19878       | 0.02350      | 2.90365          | 1.25000 | 0.10467      | 1.26436                 | 1.25000          | 4.15365               |
| Jefferson              | 3.70000 | 2.19815      | -                | 0.84387       | 0.30426      | 7.04628          | 2.48115 | -            | -                       | 2.48115          | 9.52743               |
| Johnson                | 3.50000 | 2.58982      | -                | 0.59906       | 0.69680      | 7.38568          | 2.57634 | -            | -                       | 2.57634          | 9.96202               |
| Jones                  | 3.50000 | 1.37138      | -                | 1.14048       | -            | 6.01186          | 2.24042 | -            | -                       | 2.24042          | 8.25228               |
| Keokuk                 | 3.60000 | 2.15000      | -                | 0.79140       | -            | 6.54140          | 3.95000 | -            | -                       | 3.95000          | 10.49140              |
| Kossuth                | 3.50000 | 1.47277      | -                | 1.19269       | -            | 6.16546          | 2.90000 | -            | -                       | 2.90000          | 9.06546               |
| Lee                    | 3.50000 | 2.86184      | -                | 2.14927       | 0.71188      | 9.22299          | 1.61600 | -            | -                       | 1.61600          | 10.83899              |
| Linn                   | 3.50000 | 1.44523      | -                | 1.00722       | -            | 5.95245          | 3.71432 | -            | -                       | 3.71432          | 9.66677               |
| Louisa                 | 3.94886 | 1.35655      | -                | 1.02164       | -            | 6.32705          | 2.54988 | -            | -                       | 2.54988          | 8.87693               |
| Lucas                  | 4.59613 | 2.67349      | 0.02844          | 1.66378       | 0.16557      | 9.12741          | 4.28030 | 0.73473      | -                       | 5.01503          | 14.14244              |
| Lyon                   | 3.50000 | 1.40000      | -                | 0.45118       | 0.45474      | 5.80592          | 3.75198 | -            | -                       | 3.75198          | 9.55790               |
| Madison                | 3.50000 | 1.02871      | -                | 0.82624       | 0.09560      | 5.45055          | 2.78995 | -            | -                       | 2.78995          | 8.24050               |
| Mahaska                | 3.50000 | 1.40000      | 0.0059           | 1.42993       | -            | 6.33583          | 3.95000 | -            | -                       | 3.95000          | 10.28583              |
| Marion                 | 3.50000 | 2.16000      | -                | 0.96957       | 0.13092      | 6.76049          | 3.95000 | 0.15000      | -                       | 4.10000          | 10.86049              |
| Marshall               | 3.50000 | 2.24423      | -                | 1.57382       | 0.42114      | 7.73919          | 2.85000 | -            | -                       | 2.85000          | 10.58919              |
| Mills                  | 3.50000 | 1.50930      | -                | 0.91207       | -            | 5.92137          | 3.68497 | -            | -                       | 3.68497          | 9.60634               |
| Mitchell               | 3.50000 | 1.41728      | -                | 1.25091       | 0.13705      | 6.30524          | 3.41073 | -            | -                       | 3.41073          | 9.71597               |
| Monona                 | 3.50000 | 2.64539      | -                | 0.66612       | 0.11064      | 6.92215          | 3.95000 | 0.50000      | -                       | 4.45000          | 11.37215              |
| Monroe                 | 3.50000 | 2.29538      | 0.02             | 0.92466       | 0.28836      | 7.02840          | 3.95000 | -            | -                       | 3.95000          | 10.97840              |
| Montgomery             | 3.50000 | 2.42000      | -                | 0.84751       | 0.02350      | 6.79101          | 3.95000 | 1.09000      | -                       | 5.04000          | 11.83101              |
| Muscatine              | 3.50000 | 2.32000      | -                | 1.31096       | 0.71230      | 7.84326          | 2.27000 | -            | -                       | 2.27000          | 10.11326              |
| O'Brien                | 3.50000 | 2.47200      | -                | 1.03171       | 0.47553      | 7.47924          | 3.17278 | -            | -                       | 3.17278          | 10.65202              |
| Osceola                | 3.50000 | 1.50000      | -                | 0.60098       | -            | 5.60098          | 2.60315 | -            | 1.26436                 | 3.86751          | 9.46849               |
| Page                   | 3.50000 | 1.33341      | -                | 1.26386       | -            | 6.09727          | 2.72009 | -            | -                       | 2.72009          | 8.81736               |
| Palo Alto              | 3.50000 | 1.35000      | -                | 1.37979       | 1.57016      | 7.79995          | 3.95000 | -            | -                       | 3.95000          | 11.74995              |
| Plymouth               | 3.50000 | 0.20347      | 0.00277          | 0.32911       | 0.08193      | 4.11728          | 3.95000 | -            | -                       | 3.95000          | 8.06728               |
| Pocahontas             | 3.60000 | 2.50000      | -                | 0.97868       | -            | 7.07868          | 3.55000 | -            | -                       | 3.55000          | 10.62868              |
| Polk                   | 3.50000 | 1.86871      | -                | 0.82967       | 0.63017      | 6.82855          | 3.95000 | 0.60159      | -                       | 4.55159          | 11.38014              |
| Pottawattamie          | 3.50000 | 1.66231      | -                | 1.28490       | 0.83186      | 7.27907          | 3.17980 | -            | -                       | 3.17980          | 10.45887              |
| Poweshiek              | 3.50000 | 0.23825      | -                | 0.51212       | 0.12115      | 4.37152          | 3.65000 | -            | -                       | 3.65000          | 8.02152               |
| Ringgold               | 3.50000 | 2.80000      | 0.05107          | 1.38828       | 0.17210      | 7.91145          | 3.95000 | -            | -                       | 3.95000          | 11.86145              |
| Sac                    | 3.50000 | 0.75865      | -                | 1.05483       | 0.10064      | 5.41412          | 3.53936 | -            | -                       | 3.53936          | 8.95348               |
| Scott                  | 3.50000 | 1.37728      | -                | 0.48980       | 0.10899      | 5.47607          | 3.01954 | -            | -                       | 3.01954          | 8.49561               |
| Shelby                 | 3.50000 | 1.49675      | -                | 1.59258       | -            | 6.58933          | 3.47608 | -            | -                       | 3.47608          | 10.06541              |
| Sioux                  | 3.50000 | 0.17817      | -                | 0.90591       | 0.44328      | 5.02736          | 2.81861 | -            | -                       | 2.81861          | 7.84597               |
| Story                  | 3.50000 | 0.67164      | -                | 0.97162       | 0.67210      | 5.81536          | 3.08672 | -            | -                       | 3.08672          | 8.90208               |
| Tama                   | 3.50000 | 2.79671      | 0.00735          | 0.72222       | -            | 7.02628          | 3.59086 | -            | -                       | 3.59086          | 10.61714              |
| Taylor                 | 3.50000 | 2.84667      | -                | 0.51660       | 0.24347      | 7.10674          | 3.59255 | -            | -                       | 3.59255          | 10.69929              |
| Union                  | 3.61043 | 2.50476      | -                | 1.92706       | 2.48575      | 10.52800         | 3.73780 | -            | -                       | 3.73780          | 14.26580              |
| Van Buren              | 5.10736 | 2.64174      | -                | 1.23455       | -            | 8.98365          | 1.97102 | -            | -                       | 1.97102          | 10.95467              |
| Wapello                | 3.50000 | 3.28063      | -                | 2.62984       | 0.32616      | 9.73663          | 2.79314 | -            | -                       | 2.79314          | 12.52977              |
| Warren                 | 3.50000 | 1.66051      | -                | 0.70993       | 0.27638      | 6.14682          | 3.75902 | -            | -                       | 3.75902          | 9.90584               |
| Washington             | 3.70000 | 2.45709      | -                | 0.95092       | 0.54716      | 7.65517          | 2.85010 | -            | -                       | 2.85010          | 10.50527              |
| Wayne                  | 3.50000 | 2.34754      | -                | 1.07502       | -            | 6.92256          | 3.95000 | 0.22357      | -                       | 4.17357          | 11.09613              |
| Webster                | 3.50000 | 1.74967      | -                | 1.60470       | -            | 6.85437          | 3.28943 | -            | -                       | 3.28943          | 10.14380              |
| Winneshiek             | 3.50000 | 1.59931      | -                | 0.98139       | -            | 6.08070          | 4.81223 | 0.60529      | -                       | 5.41752          | 11.49822              |
| Winneshiek             | 3.99000 | 1.56000      | -                | 1.58968       | 0.31000      | 7.44968          | 1.38000 | -            | -                       | 1.38000          | 8.82968               |
| Woodbury               | 3.50000 | 3.15808      | -                | 1.12284       | 0.15185      | 7.93277          | 2.14898 | -            | -                       | 2.14898          | 10.08175              |
| Worth                  | 3.50000 | 1.25000      | -                | 0.97712       | -            | 5.72712          | 3.00000 | -            | -                       | 3.00000          | 8.72712               |
| Wright                 | 3.50000 | 1.43044      | -                | 0.87401       | 0.25837      | 6.06282          | 3.59957 | -            | -                       | 3.59957          | 9.66239               |

\*Of those counties that are using the levy

\*\*Iowa Code §331.426 allows counties to exceed the general basic and rural basic fund maximum levy rates due to certain unusual circumstances.

Tax rates are expressed in dollars per thousand.

Source: Iowa Department of Management