

2015 REPORT OF ACTUAL VALUES SUBJECT TO PARTIAL EXEMPTION

Mason City City/County

For the exemptions listed below, report the appropriate classification and exempt values which are included in the abstract and reconciliation report.

Exemption Type	<u>Agricultural</u>	<u>Aq. Dwellings</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Multiresidential</u>
Urban Revitalization (Chapter 404)	-	-	6,489,900	2,372,050	-	655,590
Industrial Partial Exemption (Chapter 427B)	-	-	-	-	-	-
Pollution Control/Recycling (Section 427.1(19))	-	-	-	-	1,706,680	-
Impoundments (Section 427.1(20))	-	-	-	-	-	-
Natural Cons. and Wildlife (Section 427.1(22))	59,360	-	22,680	-	-	-
NCW Exempt Acres	52.52	0.00	9.67	0.00	0.00	0.00
Native Prairie and Wetlands (Section 427.1(23))	-	-	-	-	-	-
NPW Exempt Acres	0.00	0.00	0.00	0.00	0.00	0.00
Wildlife Habitat (Section 427.1(24))	-	-	-	-	-	-
WH Exempt Acres	0.00	0.00	0.00	0.00	0.00	0.00
Forest/Fruit Tree Reserves (Section 441.22 and 427C)	2,170	-	194,770	16,000	-	-
FFTR Exempt Acres	12.50	0.00	27.52	3.00	0.00	0.00
Historical Property (Section 427.16)	-	-	190,160	296,989	-	-
Quality Jobs Enterprise Zones (Section 15A.9)	-	-	-	-	-	-
New Jobs/Income Program (Section 15.332)	-	-	-	-	-	-
Geothermal Systems (Section 427.1(38))	-	-	-	-	-	-
Public Television Station (Section 427.1(26))	-	-	-	-	-	-
Speculative Shell Buildings (Section 427.1(27))	-	-	-	-	-	-
Web/Data (Section 427.1(35) (36) (37))	-	-	-	-	-	-
Methane Gas Conversion (Section 427.1(29))	-	-	-	-	-	-
Manuf. Home Storm Shelter (Section 427.1(30))	-	-	-	-	-	30,000
Barn Preservation (Section 427.1(31))	-	-	-	-	-	-
One Room School House (Section 427.1(32))	-	-	-	-	-	-
Indian Property (Section 427.1(33))	-	-	-	-	-	-
Disaster Revitalization (Section 404.8)	-	-	-	-	-	-
Enterprise Zone (Section 15E.196(5))	-	-	-	-	-	-
Total Acres by Classification	65.020	0.000	37.190	3.000	0.000	0.000
Totals by Classification	61,530	0	6,897,510	2,685,039	1,706,680	685,590
Total All Partial Exemptions						\$12,036,349

2015 TAX EXEMPT PROPERTY SUMMARY REPORT

Assessing Jurisdiction Mason City

TYPE OF EXEMPT PROPERTY

A. RELIGIOUS INSTITUTIONS (427.1(8))		
1. Churches	<u>25,938,871</u>	
2. Recreational.	<u>0</u>	
3. Schools.	<u>3,118,109</u>	
4. Residential	<u>2,157,450</u>	
5. Church Camps	<u>0</u>	
6. Others.	<u>650,247</u>	
TOTAL ALL RELIGIOUS INSTITUTIONS.		<u>31,864,677</u>
B. TOTAL ALL LITERARY SOC. & EDUCATIONAL INST. (427.1(8))		
		<u>3,885,064</u>
C. TOTAL ALL LOW RENT HOUSING (427.1(21))		
		<u>1,071,700</u>
D. TOTAL ALL ASSOCIATIONS OF WAR VETERANS (427.1(5))		
		<u>229,152</u>
E. CHARITABLE AND BENEVOLENT SOCIETIES (427.1(8))		
1. Hospitals	<u>72,850,828</u>	
2. Fraternal Organizations	<u>5,995,727</u>	
3. Agricultural Societies . .	<u>438,442</u>	
4. Retirement Homes	<u>4,187,059</u>	
5. Nursing Homes.	<u>19,344,459</u>	
6. Others.	<u>20,454,506</u>	
TOTAL ALL CHARITABLE & BENEVOLENT SOCIETIES . . .		<u>123,271,021</u>
F. TOTAL ALL LIBRARIES & ART GALLERIES (427.1(7))		
		<u>83,514</u>
G. TOTAL ALL DWELLING UNIT PROPERTY (427.1(21A))		
		<u>0</u>
H. TOTAL ALL HOMES FOR SOLDIERS (427.1(10))		
		<u>0</u>
I. TOTAL ALL RACETRACKS (427.1(2))		
		<u>0</u>
TOTAL ALL EXEMPT PROPERTY		<u>160,405,128</u>

If there was a large (+ or - 1,500,000) change from last year's value to any line A thru I, please explain what the change(s) was from: Revaluation, Now Taxable, New Construction, New Exemption, or Other-give explanation. List ALL that apply.

2014 Total Exempt Property Value 161,136,871 -0.45% Percent of change

If the total percent of change is over 5%, please explain why. If the percent of change is zero, please note the last time exempt properties were revalued.

ABSTRACT OF ASSESSMENT FOR 2015

ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

SECTION 42 HOUSING ONLY

	Mason City	City/County	
	Residential	Commercial	Agricultural
A. 2015 Total Section 42 Value	0	3,289,330	0
B. 2014 Total Section 42 Value	0	5,360,720	0
C. Total Value Change (A-B)	\$0	-\$2,071,390	\$0
D. Addition from Revaluation (Section 42)	0	11,100	0
E. Other Additions (Section 42) (excluding reval)	0	0	0
F. Deletion from Revaluation (Section 42)	0	747,980	0
G. Other Deletions (Section 42) (excluding reval)	0	1,334,510	0
H. Net Change (Section 42) (D+E-F-G)	\$0	-\$2,071,390	\$0

2015 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

Mason City City/County

AGRICULTURAL LAND AND STRUCTURES ONLY
 (Do Not Include Dwellings on Agricultural Land)

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
I. SUMMARY:	Actual Value	# Acres	I. SUMMARY:	Actual Value	# Acres
A. 2015 Ag. Land and Structures (Pg. 1, Col. 5, 2015 Abstract)	\$ 0	0.000	A. 2015 Ag. Land and Structures (Pg. 1, Col. 5, 2015 Abstract)	\$ 15,455,130	7,587.560
B. 2014 Ag. Land and Structures	\$ 0	0.000	B. 2014 Ag. Land and Structures	\$ 18,254,440	7,487.900
C. INCREASE OR DECREASE 2014-2015	\$ 0	0.000	C. INCREASE OR DECREASE 2014-2015	\$ -2,799,310	99.660
II. ADDITIONS TO VALUE:	Actual Value	# Acres	II. ADDITIONS TO VALUE:	Actual Value	# Acres
A. From Revaluation	\$ 0	0.000	A. From Revaluation	\$ 75,090	0.000
B. Annexation	\$ 0	0.000	B. Annexation	\$ 0	0.000
C. New Construction	\$ 0	0.000	C. New Construction	\$ 4,140	0.000
D. Transferred from:			D. Transferred from:		
(1) Residential Dwellings on Ag Realty	\$ 0	0.000	(1) Residential Dwellings on Ag Realty	\$ 3,740	0.000
(2) Residential	\$ 0	0.000	(2) Residential	\$ 310,850	115.850
(3) Commercial	\$ 0	0.000	(3) Commercial	\$ 260,360	25.750
(4) Industrial	\$ 0	0.000	(4) Industrial	\$ 0	0.000
(5) Multiresidential	\$		(5) Multiresidential	\$	
(6) Exempt	\$ 0	0.000	(6) Exempt	\$ 32,380	20.740
E. Other (explain below)	\$ 0	0.000	E. Other (explain below)	\$ 0	0.000
F. TOTAL ADDITIONS TO VALUE	\$ 0	0.000	F. TOTAL ADDITIONS TO VALUE	\$ 686,560	162.340
III. DELETIONS FROM VALUE:	Actual Value	# Acres	III. DELETIONS FROM VALUE:	Actual Value	# Acres
A. From Revaluation	\$ 0	0.000	A. From Revaluation	\$ 3,326,860	0.000
B. Lost to Annexation	\$ 0	0.000	B. Lost to Annexation	\$ 0	0.000
C. Buildings Removed	\$ 0	0.000	C. Buildings Removed	\$ 2,470	0.000
D. Transferred to:			D. Transferred to:		
(1) Residential Dwellings on Ag Realty	\$ 0	0.000	(1) Residential Dwellings on Ag Realty	\$ 0	0.000
(2) Residential	\$ 0	0.000	(2) Residential	\$ 67,870	26.620
(3) Commercial	\$ 0	0.000	(3) Commercial	\$ 58,700	22.600
(4) Industrial	\$ 0	0.000	(4) Industrial	\$ 29,970	11.740
(5) Multiresidential	\$ 0	0.000	(5) Multiresidential	\$ 0	0.000
(6) Exempt	\$ 0	0.000	(6) Exempt	\$ 0	0.000
E. Other (explain below)	\$ 0	0.000	E. Other (explain below)	\$ 0	1.720
F. TOTAL DELETIONS FROM VALUE	\$ 0	0.000	F. TOTAL DELETIONS FROM VALUE	\$ 3,485,870	62.680
Other:			Other:		
			III.E. Acre corrections due to surveys.		

Assessor Revaluation -17.97%

2015 RECONCILIATION REPORT
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Mason City City/County

RESIDENTIAL REALTY

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
<u>I. SUMMARY:</u>	<u>Actual Value</u>	<u># Dwlg.</u>	<u>I. SUMMARY:</u>	<u>Actual Value</u>	<u># Dwlg.</u>
A. 2015 Assessment (Pg. 3, Col. 4, 2015 Abstract)	\$ 0	0	A. 2015 Assessment (Pg. 3, Col. 4, 2015 Abstract)	\$ 1,087,330,330	10,565
B. 2014 Assessment	\$ 0	0	B. 2014 Assessment	\$ 1,092,691,338	10,552
C. INCREASE OR DECREASE 2014-2015	\$ 0	0	C. INCREASE OR DECREASE 2014-2015	\$ -5,361,008	13
II. ADDITIONS TO VALUE:	Actual Value	# Dwlg.	II. ADDITIONS TO VALUE:	Actual Value	# Dwlg.
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 28,946,062	0
B. Annexation	\$ 0	0	B. Annexation	\$ 0	0
C. New Construction	\$ 0	0	C. New Construction	\$ 10,344,990	32
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$ 0	0	(1) Agricultural Land & Structures	\$ 67,870	0
(2) Residential Dwellings on Ag. Realty	\$ 0	0	(2) Residential Dwellings on Ag. Realty	\$ 125,620	3
(3) Commercial	\$ 0	0	(3) Commercial	\$ 123,460	4
(4) Industrial	\$ 0	0	(4) Industrial	\$ 0	0
(5) Multiresidential	\$		(5) Multiresidential	\$	
(6) Exempt	\$ 0	0	(6) Exempt	\$ 0	0
E. Other (explain below)	\$ 0	0	E. Other (explain below)	\$ 0	0
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 39,608,002	39
III. DELETIONS FROM VALUE:	Actual Value	# Dwlg.	III. DELETIONS FROM VALUE:	Actual Value	# Dwlg.
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 41,178,896	0
B. Lost to Annexation	\$ 0	0	B. Lost to Annexation	\$ 0	0
C. Buildings Removed	\$ 0	0	C. Buildings Removed	\$ 1,342,280	2
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$ 0	0	(1) Agricultural Land & Structures	\$ 310,850	0
(2) Residential Dwellings on Ag. Realty	\$ 0	0	(2) Residential Dwellings on Ag. Realty	\$ 720,760	4
(3) Commercial	\$ 0	0	(3) Commercial	\$ 705,134	7
(4) Industrial	\$ 0	0	(4) Industrial	\$ 0	0
(5) Multiresidential	\$ 0	0	(5) Multiresidential	\$ 0	0
(6) Exempt	\$ 0	0	(6) Exempt	\$ 711,090	13
E. Other (explain below)	\$ 0	0	E. Other (explain below)	\$ 0	0
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 44,969,010	26

Other:

Other:
 I.B. 2014 Abstract value reported as \$1,092,660,366 and 10,551 Dw
 \$30,970 & 1 Dwlg difference is due to omitted property correction.

Rural Assessor Revaluation #DIV/0!

Urban Assessor Revaluation -1.12%

Combined Assr. RR Reval. #DIV/0!
 Iowa Department of Revenue - Property Tax Division

Combined Assr. UR Reval. -1.10%

All Residential Revaluation -1.10%

2015 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

Mason City City/County

COMMERCIAL REALTY
 (Do Not Include Equipment Assessed as Real Estate)

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
I. SUMMARY:	<u>Actual Value</u>	<u>Total Comm & Dual Class Units</u>	I. SUMMARY:	<u>Actual Value</u>	<u>Total Comm & Dual Class Units</u>
A. 2015 Assessment (Pg.4, Col. 4, 2015 Abstract)	\$ 0	0	A. 2015 Assessment (Pg.4, Col. 4, 2015 Abstract)	\$ 348,801,701	778
B. 2014 Assessment	\$ 0	0	B. 2014 Assessment	\$ 382,489,125	931
C. INCREASE OR DECREASE 2014-2015	\$ 0	0	C. INCREASE OR DECREASE 2014-2015	\$ -33,687,424	-153
II. ADDITIONS TO VALUE:	<u>Actual Value</u>	<u># Units</u>	II. ADDITIONS TO VALUE:	<u>Actual Value</u>	<u># Units</u>
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 2,051,095	0
B. Annexation	\$ 0	0	B. Annexation	\$ 0	0
C. New Construction	\$ 0	0	C. New Construction	\$ 6,540,568	2
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$ 0	0	(1) Agricultural Land & Structures	\$ 58,700	0
(2) Residential Dwellings on Ag. Realty	\$ 0	0	(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$ 0	0	(3) Residential	\$ 705,134	5
(4) Industrial	\$ 0	0	(4) Industrial	\$ 6,364,810	2
(5) Multiresidential	\$		(5) Multiresidential	\$	
(6) Exempt	\$ 0	0	(6) Exempt	\$ 159,814	2
E. Other (explain below)	\$ 0	0	E. Other (explain below)	\$ 0	0
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 15,880,121	11
III. DELETIONS FROM VALUE:	<u>Actual Value</u>	<u># Units</u>	III. DELETIONS FROM VALUE:	<u>Actual Value</u>	<u># Units</u>
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 2,201,399	0
B. Lost to Annexation	\$ 0	0	B. Lost to Annexation	\$ 0	0
C. Buildings Removed	\$ 0	0	C. Buildings Removed	\$ 1,697,260	0
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$ 0	0	(1) Agricultural Land & Structures	\$ 260,360	0
(2) Residential Dwellings on Ag. Realty	\$ 0	0	(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$ 0	0	(3) Residential	\$ 123,460	4
(4) Industrial	\$ 0	0	(4) Industrial	\$ 15,590	0
(5) Multiresidential	\$ 0	0	(5) Multiresidential	\$ 44,410,476	158
(6) Exempt	\$ 0	0	(6) Exempt	\$ 859,000	2
E. Other (explain below)	\$ 0	0	E. Other (explain below)	\$ 0	
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 49,567,545	164

Other: _____

Other: _____

2015 RECONCILIATION REPORT
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Mason City City/County

INDUSTRIAL REALTY
 (Do Not Include Equipment Assessed as Real Estate)

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
I. SUMMARY:	<u>Actual Value</u>	<u># Units</u>	I. SUMMARY:	<u>Actual Value</u>	<u># Units</u>
A. 2015 Assessment (Pg.6, Col. 4, 2015 Abstract)	\$ 0	0	A. 2015 Assessment (Pg.6, Col. 4, 2015 Abstract)	\$ 99,274,430	37
B. 2014 Assessment	\$ 0	0	B. 2014 Assessment	\$ 110,985,782	40
C. INCREASE OR DECREASE 2014-2015	\$ 0	0	C. INCREASE OR DECREASE 2014-2015	\$ -11,711,352	-3
II. ADDITIONS TO VALUE:	<u>Actual Value</u>	<u># Units</u>	II. ADDITIONS TO VALUE:	<u>Actual Value</u>	<u># Units</u>
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 236,931	0
B. Annexation	\$ 0	0	B. Annexation	\$ 0	0
C. New Construction	\$ 0	0	C. New Construction	\$ 2,030,100	0
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$ 0	0	(1) Agricultural Land & Structures	\$ 29,970	0
(2) Residential Dwellings on Ag. Realty	\$ 0	0	(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$ 0	0	(3) Residential	\$ 0	0
(4) Commercial	\$ 0	0	(4) Commercial	\$ 15,590	0
(5) Multiresidential	\$		(5) Multiresidential	\$	
(6) Exempt	\$ 0	0	(6) Exempt	\$ 0	0
E. Other (explain below)	\$ 0	0	E. Other (explain below)	\$ 0	0
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 2,312,591	0
III. DELETIONS FROM VALUE:	<u>Actual Value</u>	<u># Units</u>	III. DELETIONS FROM VALUE:	<u>Actual Value</u>	<u># Units</u>
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 6,743,093	0
B. Lost to Annexation	\$ 0	0	B. Lost to Annexation	\$ 0	0
C. Buildings Removed	\$ 0	0	C. Buildings Removed	\$ 0	0
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$ 0	0	(1) Agricultural Land & Structures	\$ 0	0
(2) Residential Dwellings on Ag. Realty	\$ 0	0	(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$ 0	0	(3) Residential	\$ 0	0
(4) Commercial	\$ 0	0	(4) Commercial	\$ 6,364,810	2
(5) Multiresidential	\$ 0	0	(5) Multiresidential	\$ 0	0
(6) Exempt	\$ 0	0	(6) Exempt	\$ 916,040	1
E. Other (explain below)	\$ 0	0	E. Other (explain below)	\$	
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 14,023,943	3

Other:

Other:
 I.B. 2014 Abstract value reported was \$112,223,972. Difference of -\$1,238,190 is due to PAAB settlement.

Assessor Revaluation -6.27%

2015 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

Mason City City/County

MULTIRESIDENTIAL REALTY

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
I. SUMMARY:	Actual Value	# Units	I. SUMMARY:	Actual Value	# Units
A. 2015 Assessment (Pg.5, Col. 4, 2015 Abstract)	\$ 0	0	A. 2015 Assessment (Pg.5, Col. 4, 2015 Abstract)	\$ 47,189,617	160
B. 2014 Assessment	\$ 0	0	B. 2014 Assessment	\$ 0	0
C. INCREASE OR DECREASE 2014-2015	\$ 0	0	C. INCREASE OR DECREASE 2014-2015	\$ 47,189,617	160
II. ADDITIONS TO VALUE:			II. ADDITIONS TO VALUE:		
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 830,999	0
B. Annexation	\$ 0	0	B. Annexation	\$ 0	0
C. New Construction	\$ 0	0	C. New Construction	\$ 918,161	1
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$ 0	0	(1) Agricultural Land & Structures	\$ 0	0
(2) Residential Dwellings on Ag. Realty	\$ 0	0	(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$ 0	0	(3) Residential	\$ 0	0
(4) Commercial	\$ 0	0	(4) Commercial	\$ 44,410,476	158
(5) Industrial	\$ 0	0	(5) Industrial	\$ 0	0
(6) Exempt	\$ 0	0	(6) Exempt	\$ 0	0
E. Other (explain below)	\$ 0	0	E. Other (explain below)	\$ 1,334,510	1
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 47,494,146	160
III. DELETIONS FROM VALUE:			III. DELETIONS FROM VALUE:		
A. From Revaluation	\$ 0	0	A. From Revaluation	\$ 304,529	0
B. Lost to Annexation	\$		B. Lost to Annexation	\$	
C. Buildings Removed	\$		C. Buildings Removed	\$	
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$	
(2) Residential Dwellings on Ag. Realty	\$		(2) Residential Dwellings on Ag. Realty	\$	
(3) Residential	\$		(3) Residential	\$	
(4) Commercial	\$		(4) Commercial	\$	
(5) Industrial	\$		(5) Industrial	\$	
(6) Exempt	\$		(6) Exempt	\$	
E. Other (explain below)	\$		E. Other (explain below)	\$	
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 304,529	0

Other:

Other:
 II.E. Property removed from Section 42 for 2015.

Assessor Revaluation #DIV/0!

I HEREBY CERTIFY THAT THE DATA REPORTED HEREIN IS COMPLETE AND CORRECT.

 Danielle E. Naumann
 Assessor

 July 1, 2015
 Date