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2021 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)	-	-	7,173,220	6,554,270		13,636,820
Industrial Partial Exemption (Chapter 427B.1)	-	-	-	-	-	-
Pollution Control/Recycling (Section 427.1(19))	-	-	-	-	1,797,210	-
Impoundments (Section 427.1(20))	-	-	-	-	-	-
Natural Cons. and Wildlife (Section 427.1(22))	90,960	-	29,400	-	-	-
NCW Exempt Acres	142.51	0.00	8.38	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)	2,570	-	139,460	30,980	-	-
FFTR Exempt Acres	12.50	0.00	27.52	5.65	0.00	0.00
Historical Property (Section 427.16)	-	-	-	-	-	-
Quality Jobs Enterprise Zones (Section 15A.9)	-	-	-	-	-	-
New Jobs/Income Program (Section 15.332)	-	-	-	-	-	-
Geothermal Systems (Section 427.1(38))	-	-	19,700	-	-	-
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))	-	-	-	-	-	-
Barn Preservation (Section 427.1(31))	-	-	-	-	-	-
One Room School House (Section 427.1(32))	-	-	-	-	-	-
Indian Property (Section 427.1(33))	-	-	-	-	-	-
Transmission Property (Section 427A.1(7))	-	-	-	1,896,680	-	-
Enterprise Zone (Section 15E.196(5))	-	-	-	-	-	-
Total Acres by Classification	155.010	0.000	35.900	5.650	0.000	0.000
Totals by Classification	93,530	0	7,361,780	8,481,930	1,797,210	13,636,820
Total All Partial Exemptions						\$31,371,270

2021 TAX EXEMPT PROPERTY SUMMARY REPORT

Assessing Jurisdiction MASON CITY

TYPE OF EXEMPT PROPERTY

A. RELIGIOUS INSTITUTIONS (427.1(8))		
1. Churches	<u>36,101,742</u>	
2. Recreational.	<u>0</u>	
3. Schools.	<u>9,534,930</u>	
4. Residential	<u>2,562,928</u>	
5. Church Camps	<u>0</u>	
6. Exempted Leased land (427.1(8)a)	<u>0</u>	
7. Exempted Leased land # of acres		<u>-</u>
8. Others.	<u>1,400,580</u>	
TOTAL ALL RELIGIOUS INSTITUTIONS.		<u>49,600,180</u>
B. TOTAL ALL LITERARY SOC. & EDUCATIONAL INST. (427.1(8))		<u>590,150</u>
C. TOTAL ALL LOW RENT HOUSING (427.1(21))		<u>1,316,310</u>
D. TOTAL ALL ASSOCIATIONS OF WAR VETERANS (427.1(5))		<u>239,400</u>
E. CHARITABLE AND BENEVOLENT SOCIETIES (427.1(8))		
1. Hospitals	<u>100,827,345</u>	
2. Fraternal Organizations	<u>2,081,790</u>	
3. Agricultural Societies . .	<u>392,888</u>	
4. Retirement Homes	<u>20,093,714</u>	
5. Nursing Homes.	<u>20,631,000</u>	
6. Cemetery Assoc. leased land (427.1(6)b)	<u>0</u>	
7. Cemetery Assoc. leased land # of Acres		<u>-</u>
8. Others.	<u>48,718,524</u>	
TOTAL ALL CHARITABLE & BENEVOLENT SOCIETIES . . .		<u>192,745,261</u>
F. TOTAL ALL LIBRARIES & ART GALLERIES (427.1(7))		<u>0</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>
J. GOVERNMENT PROPERTY (State, Federal, County, Municipal)		
1. State	<u>8,378,750</u>	
2. Federal	<u>2,126,370</u>	
3. County	<u>9,194,780</u>	
4. Municipal	<u>28,457,070</u>	
TOTAL GOVERNMENT OWNED PROPERTY.		<u>48,156,970</u>
K. PUBLIC SCHOOLS (0-12, colleges, regent)		
1. 0 - 12	<u>103,310</u>	
2. Colleges	<u>41,652,380</u>	
3. Regent	<u>-</u>	
TOTAL PUBLIC SCHOOLS.		<u>41,755,690</u>
TOTAL ALL EXEMPT PROPERTY		<u>334,403,961</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.

2020 Total Exempt Property Value 327,519,295 2.10% 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 2021

ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

SECTION 42 HOUSING ONLY

	MASON CITY		City/County
	Residential	Commercial	Agricultural
A. 2021 Total Section 42 Value	0	5,603,150	0
B. [Prior Year 2020] Total Section 42 Value	0	4,735,490	0
C. Total Value Change (A-B)	\$0	\$867,660	\$0
D. Addition from Revaluation (Section 42)	0	1,321,940	0
E. Other Additions (Section 42) (excluding reval)	0	0	0
F. Deletion from Revaluation (Section 42)	0	57,480	0
G. Other Deletions (Section 42) (excluding reval)	0	396,800	0
H. Net Change (Section 42) (D+E-F-G) MUST = C	\$0	\$867,660	\$0

2021 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																																																																												
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Assessor Revaluation 6.07%

2021 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

MASON CITY City/County

RESIDENTIAL DWELLINGS ON AGRICULTURAL REALTY

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
I. SUMMARY:	Actual Value	# Dwlg.	I. SUMMARY:	Actual Value	# Dwlg.
A. 2021 Assessment (Pg. 2, Col. 3, 2021 Abstract)	\$ 0	0	A. 2021 Assessment (Pg. 2, Col. 3, 2021 Abstract)	\$ 5,271,390	30
B. 2020 Assessment	\$		B. 2020 Assessment	\$ 4,974,940	30
C. INCREASE OR DECREASE 2020-2021	\$ 0	0	C. INCREASE OR DECREASE 2020-2021	\$ 296,450	0
II. ADDITIONS TO VALUE:	Actual Value	# Dwlg.	II. ADDITIONS TO VALUE:	Actual Value	# Dwlg.
A. From Revaluation	\$		A. From Revaluation	\$ 280,080	0
B. Annexation	\$		B. Annexation	\$ 0	0
C. New Construction	\$		C. New Construction	\$ 75,420	0
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 0	0
(2) Residential	\$		(2) Residential	\$ 0	0
(3) Commercial	\$		(3) Commercial	\$ 0	0
(4) Industrial	\$		(4) Industrial	\$ 0	0
(5) Multiresidential	\$		(5) Multiresidential	\$ 0	0
(6) Exempt	\$		(6) Exempt	\$ 0	0
E. Other (explain below)	\$		E. Other (explain below)	\$ 0	0
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 355,500	0
III. DELETIONS FROM VALUE:	Actual Value	# Dwlg.	III. DELETIONS FROM VALUE:	Actual Value	# Dwlg.
A. From Revaluation	\$		A. From Revaluation	\$ 59,050	0
B. Lost to Annexation	\$		B. Lost to Annexation	\$ 0	0
C. Buildings Removed	\$		C. Buildings Removed	\$ 0	0
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 0	0
(2) Residential	\$		(2) Residential	\$ 0	0
(3) Commercial	\$		(3) Commercial	\$ 0	0
(4) Industrial	\$		(4) Industrial	\$ 0	0
(5) Multiresidential	\$		(5) Multiresidential	\$ 0	0
(5) Exempt	\$		(5) Exempt	\$ 0	0
E. Other (explain below)	\$		E. Other (explain below)	\$ 0	0
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 59,050	0

Other:

Other:

Rural Assessor Revaluation #DIV/0!

Urban Assessor Revaluation 4.44%

2021 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

MASON CITY City/County

RESIDENTIAL REALTY

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
I. SUMMARY:	Actual Value	# Dwlg.	I. SUMMARY:	Actual Value	# Dwlg.
A. 2021 Assessment (Pg. 3, Col. 4, 2021 Abstract)	\$ 0	0	A. 2021 Assessment (Pg. 3, Col. 4, 2021 Abstract)	\$ 1,320,414,460	10,804
B. 2020 Assessment	\$		B. 2020 Assessment	\$ 1,230,406,850	10,807
C. INCREASE OR DECREASE 2020-2021	\$ 0	0	C. INCREASE OR DECREASE 2020-2021	\$ 90,007,610	-3
II. ADDITIONS TO VALUE:	Actual Value	# Dwlg.	II. ADDITIONS TO VALUE:	Actual Value	# Dwlg.
A. From Revaluation	\$		A. From Revaluation	\$ 94,227,840	0
B. Annexation	\$		B. Annexation	\$ 0	0
C. New Construction	\$		C. New Construction	\$ 5,262,940	7
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 0	0
(2) Residential Dwellings on Ag. Realty	\$		(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Commercial	\$		(3) Commercial	\$ 0	0
(4) Industrial	\$		(4) Industrial	\$ 0	0
(5) Multiresidential	\$		(5) Multiresidential	\$ 104,740	1
(6) Exempt	\$		(6) Exempt	\$ 5,810	1
E. Other (explain below)	\$		E. Other (explain below)	\$	
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 99,601,330	9
III. DELETIONS FROM VALUE:	Actual Value	# Dwlg.	III. DELETIONS FROM VALUE:	Actual Value	# Dwlg.
A. From Revaluation	\$		A. From Revaluation	\$ 8,849,550	3
B. Lost to Annexation	\$		B. Lost to Annexation	\$ 0	0
C. Buildings Removed	\$		C. Buildings Removed	\$ 487,350	4
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 0	0
(2) Residential Dwellings on Ag. Realty	\$		(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Commercial	\$		(3) Commercial	\$ 85,230	1
(4) Industrial	\$		(4) Industrial	\$ 0	0
(5) Multiresidential	\$		(5) Multiresidential	\$ 0	0
(6) Exempt	\$		(6) Exempt	\$ 151,780	4
E. Other (explain below)	\$		E. Other (explain below)	\$ 19,810	0
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 9,593,720	12

Other:

Other:
 III.E. 2020 VALUE CORRECTION IN 2021 INFORMAL APPEAL
 SESSION

Rural Assessor Revaluation #DIV/0!

Urban Assessor Revaluation 6.94%

Combined Assr. RR Reval. #DIV/0!

Combined Assr. UR Reval. 6.93%

All Residential Revaluation 6.93%

2021 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:	Actual Value	Total Comm & Dual Class Units	I. SUMMARY:	Actual Value	Total Comm & Dual Class Units
A. 2021 Assessment (Pg.4, Col. 4, 2021 Abstract)	\$ 0	0	A. 2021 Assessment (Pg.4, Col. 4, 2021 Abstract)	\$ 469,678,604	783
B. 2020 Assessment	\$		B. 2020 Assessment	\$ 461,392,769	777
C. INCREASE OR DECREASE 2020-2021	\$ 0	0	C. INCREASE OR DECREASE 2020-2021	\$ 8,285,835	6
II. ADDITIONS TO VALUE:	Actual Value	# Units	II. ADDITIONS TO VALUE:	Actual Value	# Units
A. From Revaluation	\$		A. From Revaluation	\$ 5,064,229	4
B. Annexation	\$		B. Annexation	\$ 0	0
C. New Construction	\$		C. New Construction	\$ 9,617,610	6
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 1,050	0
(2) Residential Dwellings on Ag. Realty	\$		(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$		(3) Residential	\$ 85,230	0
(4) Industrial	\$		(4) Industrial	\$ 172,540	1
(5) Multiresidential	\$		(5) Multiresidential	\$ 0	0
(6) Exempt	\$		(6) Exempt	\$ 772,930	0
E. Other (explain below)	\$		E. Other (explain below)	\$ 0	0
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 15,713,589	11
III. DELETIONS FROM VALUE:	Actual Value	# Units	III. DELETIONS FROM VALUE:	Actual Value	# Units
A. From Revaluation	\$		A. From Revaluation	\$ 2,940,149	0
B. Lost to Annexation	\$		B. Lost to Annexation	\$ 0	0
C. Buildings Removed	\$		C. Buildings Removed	\$ 2,600,710	2
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 0	0
(2) Residential Dwellings on Ag. Realty	\$		(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$		(3) Residential	\$ 0	0
(4) Industrial	\$		(4) Industrial	\$ 0	0
(5) Multiresidential	\$		(5) Multiresidential	\$ 439,046	1
(6) Exempt	\$		(6) Exempt	\$ 42,490	2
E. Other (explain below)	\$		E. Other (explain below)	\$ 1,405,360	0
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 7,427,755	5

Other:

Other:
 III.E. 2020 PAAB SETTLEMENT

Assessor Revaluation 0.46%

2021 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

MASON CITY City/County

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

TOWNSHIPS AND UNINCORPORATED AREAS			INCORPORATED CITIES		
I. SUMMARY:	Actual Value	Total Ind & Dual Class Units	I. SUMMARY:	Actual Value	Total Ind & Dual Class Units
A. 2021 Assessment (Pg.6, Col. 4, 2021 Abstract)	\$ 0	0	A. 2021 Assessment (Pg.6, Col. 4, 2021 Abstract)	\$ 110,682,190	32
B. 2020 Assessment	\$		B. 2020 Assessment	\$ 111,465,180	33
C. INCREASE OR DECREASE 2020-2021	\$ 0	0	C. INCREASE OR DECREASE 2020-2021	\$ -782,990	-1
II. ADDITIONS TO VALUE:	Actual Value	# Units	II. ADDITIONS TO VALUE:	Actual Value	# Units
A. From Revaluation	\$		A. From Revaluation	\$ 144,320	0
B. Annexation	\$		B. Annexation	\$ 0	0
C. New Construction	\$		C. New Construction	\$ 471,740	0
D. Transferred from:			D. Transferred from:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 23,360	0
(2) Residential Dwellings on Ag. Realty	\$		(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$		(3) Residential	\$ 0	0
(4) Commercial	\$		(4) Commercial	\$ 0	0
(5) Multiresidential	\$		(5) Multiresidential	\$ 0	0
(6) Exempt	\$		(6) Exempt	\$ 0	0
E. Other (explain below)	\$		E. Other (explain below)	\$ 0	0
F. TOTAL ADDITIONS TO VALUE	\$ 0	0	F. TOTAL ADDITIONS TO VALUE	\$ 639,420	0
III. DELETIONS FROM VALUE:	Actual Value	# Units	III. DELETIONS FROM VALUE:	Actual Value	# Units
A. From Revaluation	\$		A. From Revaluation	\$ 47,400	0
B. Lost to Annexation	\$		B. Lost to Annexation	\$ 0	0
C. Buildings Removed	\$		C. Buildings Removed	\$ 0	0
D. Transferred to:			D. Transferred to:		
(1) Agricultural Land & Structures	\$		(1) Agricultural Land & Structures	\$ 0	0
(2) Residential Dwellings on Ag. Realty	\$		(2) Residential Dwellings on Ag. Realty	\$ 0	0
(3) Residential	\$		(3) Residential	\$ 0	0
(4) Commercial	\$		(4) Commercial	\$ 172,540	1
(5) Multiresidential	\$		(5) Multiresidential	\$ 0	0
(6) Exempt	\$		(6) Exempt	\$ 0	0
E. Other (explain below)	\$		E. Other (explain below)	\$ 1,202,470	0
F. TOTAL DELETIONS FROM VALUE	\$ 0	0	F. TOTAL DELETIONS FROM VALUE	\$ 1,422,410	1
Other:			Other:		
			III.E. 2020 PAAB SETTLEMENT		

Assessor Revaluation 0.09%

