

**OFFICE OF  
PAGE COUNTY AUDITOR  
AND COMMISSIONER OF ELECTIONS**

**MELISSA WELLHAUSEN, C.P.A. AUDITOR**

Kim Behrens, Deputy Auditor

Kristi Clark, Deputy Auditor

Anne Iversen Clerk to the Auditor

Property taxes due this fall (September 2017) and next spring (March 2018) have been computed by the Page County Auditor and turned over to the Page County Treasurer for collection.

Your tax bill is the result of an annual property tax process that began with the county assessor determining each property's assessed value as of January 1, 2016. However, property owners aren't taxed on the full assessed value. There is a rollback percentage, set by the state, which is applied to each parcel's assessed value, according to its class code, resulting in the taxable value. The rollback varies from year to year. This year, the rollback for agricultural property is 47.4996%; residential property is 56.9391%; commercial and industrial property is 90%; and multi-residential property is 82.5%.

Schools, counties, cities or townships, community colleges, mental health services, assessors, ag extensions and the state are all property-tax levying bodies. Their governing boards and councils determine property tax needs by deadlines in March and April. The county auditor's office then applies these tax needs to the county's taxable valuations and calculates the amount of tax owed by each property owner. Oftentimes, tax credits and exemptions are applied at an individual property parcel level.

These tax amounts are provided to the county treasurer, who sends out the tax statements and collects the taxes.

This is a very simplified look at the property tax system. There are many variable that affect an individual's property tax bills, with the major factors being:

- Property assessment
- Tax asking of each taxing entity (i.e. schools, cities, county, townships, etc.)
- Tax credits paid by the State of Iowa to reduce property taxes (i.e. – homestead, military, elderly credit, ag land, family farm, business tax)
- City and rural tax abatement programs
- State ordered equalizations and property assessment rollbacks

If you have questions about your property tax bill, there are several offices involved in that process that can answer those questions:

**County Treasurer - (712)542-5322**

- 1) How to read your tax statement
- 2) What credits you are currently receiving
- 3) Qualifications for elderly credit

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**County Assessor - (712)542-2516**

- 1) Your property assessment and changes to those assessments
- 2) Qualification for homestead, military, ag land, family farm, and business tax credits
- 3) City and rural tax abatements

**County Auditor – (712)542-3219**

- 1) Changes in tax asking of each taxing entity
- 2) Changes in tax levies of each taxing district
- 3) State credits, equalization, and rollbacks