

**IOWA ASSESSMENT LIMITATIONS**  
**Assessment Limitation Factor and Allowable Growth (%) for Each Class of Property**

Assessment Year	Agricultural		Residential		Multi-Residential <i>Repealed beginning 2022</i>	Commercial		Industrial		Utilities		Railroads *
1978	96.2480%	(6%)	78.2516%	(6%)		Not Limited		Not Limited		Not Limited		Not Limited
1979	94.6706%	(6%)	64.3801%	(6%)		88.9872%	(6%)	100%	(6%)	100%	(10%)	88.9872%
1980	99.0951%	(4%)	66.7355%	(4%)		93.1854%	(4%)	100%	(4%)	100%	(8%)	93.1854%
1981	95.7039%	(4%)	64.7793%	(4%)		87.8423%	(4%)	96.9619%	(4%)	100%	(8%)	87.8423%
1982	99.5711%	(4%)	67.2223%	(4%)		91.6331%	(4%)	100%	(4%)	100%	(8%)	91.6331%
1983	86.5024%	(4%)	69.8754%	(4%)		91.7230%	(4%)	97.4567%	(4%)	98.3345%	(8%)	91.7230%
1984	90.0058%	(4%)	72.4832%	(4%)		95.4242%	(4%)	100%	(4%)	97.8637%	(8%)	95.4242%
1985	93.5922%	(4%)	75.6481%	(4%)		98.7948%	(4%)	100%	(4%)	100%	(8%)	98.7948%
1986	100%	(4%)	77.3604%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1987	100%	(4%)	80.5966%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1988	100%	(4%)	80.6384%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1989	100%	(4%)	79.8471%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1990	100%	(4%)	79.4636%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1991	100%	(4%)	73.0608%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1992	100%	(4%)	72.6985%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1993	100%	(4%)	68.0404%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1994	100%	(4%)	67.5074%	(4%)		100%	(4%)	100%	(4%)	97.2090%	(8%)	97.2090%
1995	100%	(4%)	59.3180%	(4%)		97.2824%	(4%)	100%	(4%)	100%	(8%)	97.2824%
1996	100%	(4%)	58.8284%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1997	96.4206%	(4%)	54.9090%	(4%)		97.3606%	(4%)	100%	(4%)	100%	(8%)	97.3606%
1998	100%	(4%)	56.4789%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
1999	96.3381%	(4%)	54.8525%	(4%)		98.7732%	(4%)	100%	(4%)	100%	(8%)	98.7732%
2000	100%	(4%)	56.2651%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2001	100%	(4%)	51.6676%	(4%)		97.7701%	(4%)	100%	(4%)	100%	(8%)	97.7701%
2002	100%	(4%)	51.3874%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2003	100%	(4%)	48.4558%	(4%)		99.2570%	(4%)	100%	(4%)	100%	(8%)	99.2570%
2004	100%	(4%)	47.9642%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2005	100%	(4%)	45.9960%	(4%)		99.1509%	(4%)	100%	(4%)	100%	(8%)	99.1509%
2006	100%	(4%)	45.5596%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2007	90.1023%	(4%)	44.0803%	(4%)		99.7312%	(4%)	100%	(4%)	100%	(8%)	99.7312%
2008	93.8568%	(4%)	45.5893%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2009	66.2715%	(4%)	46.9094%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2010	69.0152%	(4%)	48.5299%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2011	57.5411%	(4%)	50.7518%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2012	59.9334%	(4%)	52.8166%	(4%)		100%	(4%)	100%	(4%)	100%	(8%)	100%
2013	43.3997%	(3%)	54.4002%	(3%)		95%		95%		100%	(8%)	95%
2014	44.7021%	(3%)	55.7335%	(3%)		90%		90%		100%	(8%)	90%
2015	46.1068%	(3%)	55.6259%	(3%)	86.2500%	90%		90%		100%	(8%)	90%
2016	47.4996%	(3%)	56.9391%	(3%)	82.5000%	90%		90%		100%	(8%)	90%
2017	54.4480%	(3%)	55.6209%	(3%)	78.7500%	90%		90%		100%	(8%)	90%
2018	56.1324%	(3%)	56.9180%	(3%)	75.0000%	90%		90%		100%	(8%)	90%
2019	81.4832%	(3%)	55.0743%	(3%)	71.2500%	90%		90%		100%	(8%)	90%
2020	84.0305%	(3%)	56.4094%	(3%)	67.5000%	90%		90%		98.5489%	(8%)	90%
2021	89.0412%	(3%)	54.1302%	(3%)	63.7500%	90%		90%		100%	(8%)	90%
2022	91.6430%	(3%)	56.4919%	(3%)		90%		90%		100%	(8%)	90%
*2022*	91.6430%	(3%)	<b>54.6501%</b>	(3%)		90%		90%		100%	(8%)	90%
2023	71.8370%	(3%)	46.3428%	(3%)		90%		90%		100%	(8%)	90%

\*2022\* Amended Residential

\* By statute, the percentage for railroads must equal the lowest of the percentages for commercial, industrial, and utility properties.