

Payments in Lieu of Property Taxes Task Force Membership
September 22, 2026

Task Force Members

Mary Moslman	Director, Iowa Department of Revenue
Kraig Paulsen	Director, Iowa Department of Management
Matt McCoy	Polk County District 1 Supervisor
Jill Altringer	Polk County District 2 Supervisor
Mark Holm	Polk County District 3 Supervisor
Tom Hockensmith	Polk County District 4 Supervisor
Angela Connolly	Polk County District 5 Supervisor
Connie Boesen	Mayor, City of Des Moines
Patrick Tomka	State of Iowa
Gary Steinke	Iowa Association of Independent Colleges
David Stark	UnityPoint Health
Chris Hagenow	Private Property Owner

Ex Officio Members

Senator Dan Dawson
Senator Tony Bisignano
Representative Carter Nordman
Representative Larry McBurney



Department of Revenue

PILOT Task Force Overview & Responsibilities

Nick Behlke

September 22,
2026

SF 2472 – PILOT Task Force

- Division XIX convenes a PILOT task force
 - Membership specified in bill. See handout.
- Action items:
 - IDR to prepare and submit a report to the General Assembly approved by the task force, including recommended legislative actions
 - Regarding the establishment of a program under which counties may implement a program for the collection of payments in lieu of property taxes from owners of property that is exempt, in whole or in part, from property taxes
 - **Excludes government-owned property**
 - Due January 10, 2027

Report Considerations

- An inventory of tax-exempt property
- Interest and feasibility of county participation in a PILOT program
- Feasible program structures
- Possible methods for calculation of program payment amounts, not to exceed the proportionate amount of a county's budget for law enforcement, fire protection, and public works services
- Implementation timelines and procedures



Department of Revenue

Questions?



Department of Management

Legal Overview for Task Force Members

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This presentation provides a general overview of applicable laws and is not intended to cover all applicable laws or the nuances of applicable laws. This presentation represents the views of those of its authors and does not necessarily reflect the official policy or position of Iowa Department of Management.

What we are covering . . .

- Application of Open Meetings law
- Application of the Open Records law
- Other legal considerations
 - Gift Law compliance
 - Conflicts of Interest

SF 2472– Creating Task Force

- Task Force created by General Assembly
 - Significant because Task Force is a governmental body for Open Meetings compliance under Chapter 21.
 - Does not necessarily mean that every gathering you have is an Open Meeting.

Senate File 2472, p. 52

deemed of immediate importance, takes effect upon enactment.

DIVISION XIX

PAYMENTS IN LIEU OF PROPERTY TAXES — TASK FORCE

Sec. 120. PAYMENTS IN LIEU OF PROPERTY TAXES TASK FORCE — REPORT.

1. By January 10, 2027, the department of revenue shall prepare and submit a report approved by the task force created under subsection 2, including recommended legislative actions, to the general assembly regarding the establishment of a program under which counties may implement a program for the collection of payments in lieu of property taxes from owners of property that is exempt, in whole or in part, from ad valorem property taxes, but excluding government-owned property.

2. The department shall convene a task force consisting of at least all of the following persons:

- a. The director of revenue, or the director's designee.
- b. The director of the department of management, or the director's designee.
- c. All members of the Polk county board of supervisors.
- d. One mayor from a city located, in whole or in part, within Polk county, selected by the director of revenue.
- e. Three representatives from tax-exempt entities located in Polk county of varying sizes, selected by the director of



Department of
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Topic #1: Open Meetings

- Iowa Code ch. 21: Open Meetings.
 - <https://www.legis.iowa.gov/docs/ico/chapter/21.pdf>
 - Applies when a **“governmental body”** has a **“meeting”**
 - Both concepts defined in the statute

1

OFFICIAL MEETINGS OPEN TO PUBLIC (OPEN MEETINGS), §21.2

CHAPTER 21

OFFICIAL MEETINGS OPEN TO PUBLIC
(OPEN MEETINGS)

Referred to in 47C.13, 13.14, 15.106A, 15.107C, 15.120, 15E.42, 16.5F, 20.17, 22.7099, 23.1, 23.2, 23.5, 23.6, 23.7, 23.8, 23.10, 23.11, 25A.9, 28E.6, 28F.13, 28I.28, 49.4, 49.5, 68B.21, 6A.1A, 6A.4, 6A.5, 99C.3, 101C.3, 137.109, 146.7, 161A.47, 163A.5, 185.34, 225C.64, 237.21, 256.1A2, 266E.7, 266F.4, 269H.2, 269I.2, 269J.2, 269K.2, 272C.6, 279.15, 279.24, 279.34, 279.38A, 331.210A, 331.212, 331.234, 331.235, 331.238, 331.249, 331.809, 338C.12, 372.2, 441.31, 441.37A, 455A.20, 480.3, 602.2103, 679C.104

21.1	Intent — declaration of policy.	21.8	Electronic meetings.
21.2	Definitions.	21.9	Employment conditions discussed.
21.3	Meetings of governmental bodies.	21.10	Information to be provided.
21.4	Public notice.	21.11	Applicability to nonprofit corporations.
21.5	Closed session.		
21.6	Enforcement.		
21.7	Rules of conduct at meetings.		

21.1 Intent — declaration of policy.

This chapter seeks to assure, through a requirement of open meetings of governmental bodies, that the basis and rationale of governmental decisions, as well as those decisions themselves, are easily accessible to the people. Ambiguity in the construction or application of this chapter should be resolved in favor of openness.

[C79, 81, §28A.1]

C85, §21.1

21.2 Definitions.

As used in this chapter:

1. “Governmental body” means:

- a. A board, council, commission, or other governing body expressly created by the statutes of this state or by executive order.
- b. A board, council, commission, or other governing body of a political subdivision or tax-supported district in this state.
- c. A multimedembered body formally and directly created by one or more boards, councils, commissions, or other governing bodies subject to paragraphs “a” and “b” of this subsection.
- d. Those multimedembered bodies to which the state board of regents or a president of a university has delegated the responsibility for the management and control of the intercollegiate athletic programs at the state universities.
- e. An advisory board, advisory commission, or task force created by the governor or the general assembly to develop and make recommendations on public policy issues.
- f. A nonprofit corporation other than a fair conducting a fair event as provided in chapter 174, whose facilities or indebtedness are supported in whole or in part with property tax revenue and which is licensed to conduct pari-mutuel wagering pursuant to chapter 99D or a nonprofit corporation which is a successor to the nonprofit corporation which built the facility.
- g. A nonprofit corporation licensed to conduct gambling games pursuant to chapter 99F.
- h. An advisory board, advisory commission, advisory committee, task force, or other body created by statute or executive order of this state or created by an executive order of a political subdivision of this state to develop and make recommendations on public policy issues.
- i. The governing body of a drainage or levee district as provided in chapter 468, including a board as defined in section 468.7, regardless of how the district is organized.

Open Meetings

- **"Governmental body"** includes any task force created by the General Assembly that is to "develop and make recommendations on public policy issues." Iowa Code §§ 21.2(1)(e), (h).
- PILOT TF is a Governmental Body

Open Meetings

- *Mason v. Vision Iowa Bd.*, 770 N.W.2d 349, 354 (Iowa 2005) (advisory bodies [like this task force] must comply with Open Meetings obligations “when they **deliberate or act within the scope of their duty to develop and make recommendations** on public policy issues.”).

Open Meetings

- **"Meeting"** means a **gathering in person or by electronic means**, formal or informal, of a **majority of the members of a governmental body** where there is **deliberation or action** upon any matter within the scope of the governmental body's policy-making duties." Purely ministerial and social gatherings are excluded from the definition "when there is no discussion of policy or no intent to avoid the purposes of [Chapter 21]."
 - Iowa Code § 21.2(2).



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Open Meetings (when applicable)

- **Majority** question

- Open Meetings law applies when you have a “gathering . . . of a **majority of the members of a governmental body**”
- **Problematic areas:**
 - Meeting through an **agent/proxy**: *Hutchison v. Shull*, 878 N.W.2d 221 (Iowa 2016)
 - **Serial discussions** (A~B, B~C, C~D) to obtain prior agreement. *Dooley v. Johnson County Bd. of Supervisors*, 760 N.W.2d 210, 2008 WL 5234382 (Iowa Ct. App. 2008)
 - **Joint emails** between a majority of committee members where there is deliberation
- Basically, efforts to circumvent the law are going to be heavily scrutinized

Open Meetings – Concepts to Consider

- Post **public notice** of meeting (date, time, place, tentative agenda). Iowa Code § 21.4
- Notice must be provided **at least 24 hours beforehand**
 - Good cause exception: (impossible/impracticable)
 - Location must be reasonable and accessible
- **Stick to the agenda**
 - Can have complaints if a sensitive issue is discussed out of order as listed in the agenda and someone misses the deliberation
 - Don't expand agenda less than 24 hours before meeting (re-post notice)
- Must keep **minutes** of the meeting. Iowa Code § 21.3(2)
 - Document vote taken and each member's vote
 - Standard voting rules – no obligation to do a roll call vote, with a few exceptions



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Open Meetings (when applicable)

- Other obligations
 - **Public recording:** Committee is entitled to keep order and ensure no interference with proceedings. *HOWEVER*, public is **entitled to record open sessions**. Iowa Code § 21.7

Open Meetings – Electronic Meetings

- Electronic Meetings: Iowa Code § 21.8
 - Law recently changed. (2024 Iowa Acts ch. 1170, sec. 78-80)
 - Today, **hybrid meetings and teleconference meetings are the norm**, not the exception
 - “Waiting room” for closed session
 - **Problematic Areas:** Joint email between task force members
 - Must provide public access
 - Must provide prior notice under Iowa Code § 21.4
 - Must keep minutes

Closed Sessions of Meetings

- Closed sessions are not mandatory (only call one if needed)
- Must be **announced publicly** in Open Session, followed by the vote
- Requires an affirmative public vote of either **2/3rds of members of the body** or **all members present** to go to closed session. Iowa Code § 21.5(1)
- Vote must point specifically to **statutory justification** for closed session
- Vote must be a **roll call vote** (each member's vote recorded)
- Closed session **discussion strictly limited** to statutory justification listed for going into closed session. (stick closely to agenda)
- **Final voting on an issue must occur in Open Session**
- Closed session must be **recorded**, and **detailed minutes** must be taken
- Minutes may be disclosed (enforcement of Ch. 21, Ombudsman's office)

Open Meetings – Subcommittees/Working Groups

- Generally, work groups getting together without a public meeting is permissible.
 - Smaller groups must not include a majority of task force members *because* this could create a meeting.
 - Working groups should be advisory only – recommendations provided up the chain to the task force for consideration. Working groups do not decide policy for the larger group – they just make recommendations.

Open Meetings – Questions?

- The Attorney General's Office and Iowa Public Information Board have both issued guidance to educate public officials and the public about Iowa's Sunshine Laws
 - <https://www.iowaattorneygeneral.gov/about-us/sunshine-advisories/>
 - <https://www.ipib.iowa.gov>

Topic #2: Open Records – Iowa Code ch. 22

- <https://www.legis.iowa.gov/docs/ico/chapter/22.pdf>
- Iowa's Open Records Act: Designed to “open the doors of government to public scrutiny . . .” *Diercks v. Scott Co.*, 2025 WL 493176 (Iowa S.Ct. Feb. 14, 2025)
- “There is a **presumption in favor of disclosure**” and “a **liberal policy in favor of access** to public records.” *Mitchell v. City of Cedar Rapids*, 926 N.W.2d 222, 229 (Iowa 2019)

1 EXAMINATION OF PUBLIC RECORDS (OPEN RECORDS), §22.1

CHAPTER 22

EXAMINATION OF PUBLIC RECORDS (OPEN RECORDS)

Referred to in §2.42, 7C.13, 8.78, 8C.4, 8C.5, 10A.105, 11.42, 15.105A, 15.107C, 15.118, 15.318, 15E.46, 16.5F, 16.81, 21.10, 23.1, 23.2, 23.5, 23.6, 23.7, 23.8, 23.10, 23.11, 23B.3, 23A.9, 23E.9, 23F.15, 23G.28, 30A.4, 49.75, 49F.1, 49A.1A, 49A.4, 49A.14, 49A.18, 49.11, 49.6, 49.16, 49A.5, 49B.17, 49C.18, 49E.4, 49F.5, 49G.12, 49H.10, 49I.34, 49J.35, 100C.3, 101A.2, 103A.17, 124E.10, 135.43, 135C.7A, 135D.7, 137.109, 144.43, 159.3A, 159A.14, 162.10C, 183A.3, 203.14, 203C.24, 204.14F, 204A.5, 214A.36, 217.45, 225C.68, 231B.2, 231C.3, 235A.15, 235B.6, 235D.1, 235E.2, 237.18, 237.21, 232B.9, 232B.24, 232J.2, 236.146, 236.182, 236E.7, 236E.12, 236F.4, 236F.10, 236H.2, 236I.7, 241B.6, 241E.9, 246.46, 246.47, 272D.2, 279.18, 279.24, 279.35, 279.38A, 279.62, 279.77, 280.30, 321.197, 321.401, 321A.3, 321B.2, 321E.2, 331.210A, 331.302, 331.305, 331.309, 336C.12, 338.10, 411.5, 421.17, 421.4A, 422.20, 422.72, 441.28A, 450B.105, 455B.117, 455B.179, 455K.4, 459.204, 459.312, 464.7, 480.3, 483A.33, 502.607, 502.609, 502A.15, 505.8, 505.17, 507.10, 507.14, 507A.4, 507C.11, 507E.3, 507F.12, 508.36, 508C.12, 508C.13, 508C.16A, 508D.9, 508E.6, 508E.7, 508E.15, 510B.10, 513B.7, 513B.10, 5151.15, 519C.11, 521A.7, 521C.3, 521E.4, 521F.9, 521H.6, 521I.9, 522A, 522B.3A, 522B.14, 522A.801, 523.201, 523.202, 523.213A, 524.215, 529.2, 533.196A, 533.108, 533.301, 533A.10, 533C.202, 533C.607, 533B.10, 535D.15, 536.10, 536A.15, 542.7, 543B.15, 544.15, 554.13, 554.9523, 602.2103, 633A.5107, 679C.106, 679C.108, 683.2, 685.4, 692.18, 714.24, 715A.5A, 724.6, 809A.18A, 904.602, 915.12

22.1	Definitions.	22.10	Civil enforcement.
22.2	Right to examine public records — exceptions.	22.11	Fair information practices.
22.3	Supervision — fees.	22.12	Political subdivisions.
22.3A	Access to data processing software.	22.13	Settlements — government bodies.
22.4	Public records requests.	22.13A	Personnel settlement agreements — state employees — confidentiality — disclosure.
22.5	Enforcement of rights.	22.14	Public funds investment records in custody of third parties.
22.6	Penalty. Repealed by 2011 Acts, ch 106, §16, 17.	22.15	Personnel records — discipline — employee notification.
22.7	Confidential records.	22.16	Inspection of records — state archives.
22.8	Injunction to restrain examination.		
22.9	Denial of federal funds — rules.		

22.1 Definitions.

As used in [this chapter](#):

1. “Government body” means this state, or any county, city, township, school corporation, political subdivision, tax-supported district, nonprofit corporation other than a fair conducting a fair event as provided in [chapter 174](#), whose facilities or indebtedness are supported in whole or in part with property tax revenue and which is licensed to conduct pari-mutuel wagering pursuant to [chapter 99D](#); the governing body of a drainage or levee district as provided in [chapter 468](#), including a board as defined in [section 468.3](#), regardless of how the district is organized; or other entity of this state, or any branch, department, board, bureau, commission, council, committee, official, or officer of any of the foregoing or any employee delegated the responsibility for implementing the requirements of [this chapter](#).

2. “Lawful custodian” means the government body currently in physical possession of the public record. The custodian of a public record in the physical possession of persons

Open Records

- Task force public records are open to public examination, unless specifically made confidential under the law
- Records are evaluated based on their **content**, not their form or location
- Public records can be in any form, including scraps of paper, e-mail, text, chat, social media private messaging, cell phone messages, cell phone call records, etc
 - Assume any record you create or receive as a task force member is a public record that may be distributed to the public upon request
- Don't commingle official task force communication with personal communication
- Retention periods: State Records Commission

Open Records

- Deleting messages.
 - Original copies of communications often survive the deletion of your view.
 - Always apply the "Front page of Des Moines Register" test
- Confidential records: Iowa Code § 22.7 (and other bodies of law)
 - Attorney/client, Attorney work product
 - Trade secrets
 - Cybersecurity
 - Tax records
 - Personally-identifiable information (SSN)

Open Records

- If possible, cordon off confidential records
 - Consult with security staff as needed to address security and privacy
- Refer any public records request to the task force staff
 - Production timeframes are very short – usually within 10 days. Don't delay!
 - There are penalties for unreasonable delay
 - There is exposure for inappropriate disclosure of confidential records
- Copying an attorney doesn't make it confidential
- **Don't make unnecessary records** (e.g., AI transcript of a video call).

Open Records, Open Meetings Enforcement

- Broad enforcement authority
 - Anyone aggrieved, taxpayer, citizen, AG, county attorney, IPIB
 - Take all alleged violations seriously
- Sanctions for violations
 - Personal fines, injunctions, payment of attorneys' fees and costs, removal from office on second violations, etc
 - *DataNiche v. Iowa DHS* (Iowa D.Ct. 2007) – Open Records case: fines + injunctive relief + \$175,000 in AFs' and costs

Topic #3: Additional Laws Governing Task Force

- Gift Law (Iowa Code ch. 68B)
 - Task force members may not accept gifts (i.e., receiving something for free or for less than it is worth) from restricted donors (those doing business or seeking to do business with the state)
 - Ask Ethics and Campaign Disclosure Board -- (<http://www.ethics.iowa.gov>)
- Sales or Leases of Goods or Services
 - If you sell or lease goods, services, or real estate to those your governmental body regulates, get guidance from Ethics. (Iowa Code § 68B.4)
- Conflicts of Interest.
 - Conflicts of interest should be avoided, but how and when they arise can be unique to certain types of committees
 - **When in doubt, RECUSE**



Department of Management

Questions???

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Department of Revenue

PILOT Task Force Tax Exempt Property & Program Comparisons

Nick Behlke, Jon Wolfe, &
Estelle Montgomery

September 22,
2026

Disclaimer

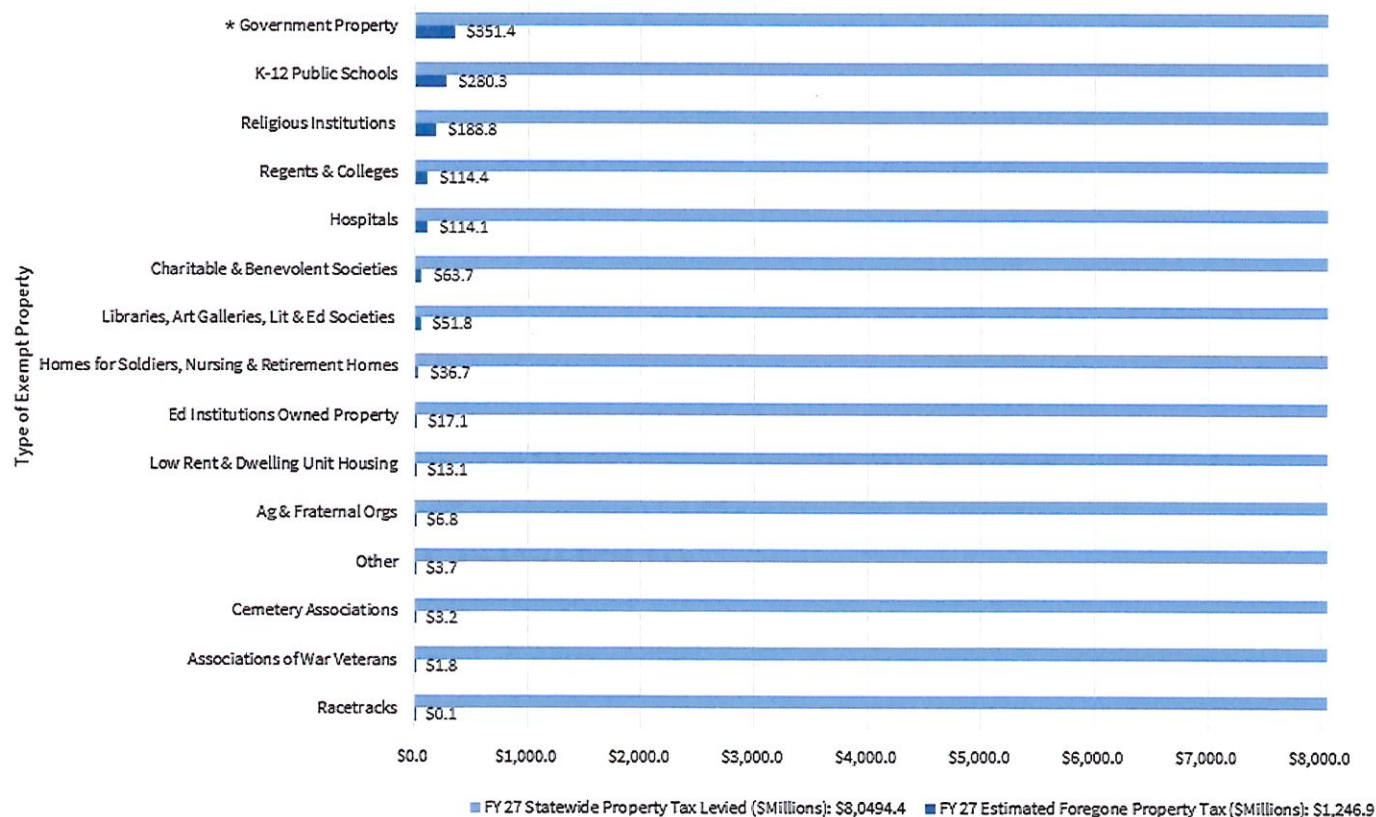
Please be advised that the information in this presentation contains informal opinions and are only applicable to the factual situations referenced and to the statutes in existence as of the date of this presentation.

The Iowa Department of Revenue may take a contrary position in the future to what is stated today. Any oral or written guidance or opinion given by Department personnel not pursuant to a Petition for Declaratory Order under Iowa Code section 17A.9 is not binding upon the Department.

Overview

- Taxable Property
- Common Exemptions and Issues
- Inventory of Tax-Exempt Property
- PILOT Background and Program Comparisons

FY 2027 Statewide Estimated Forgone Tax by Property Exemption Type



Note: Exemption values used to calculate taxes are as reported by local assessors and have not been audited by the Iowa Department of Revenue.

Taxable Property

- Iowa Code section 427A.1 summary
 - Land and water rights
 - Buildings, structures, or improvements, constructed on or in the land, attached to the land, or placed upon a foundation whether or not attached to the foundation
 - Buildings, structures, equipment, machinery, or improvements attached to the above.
 - Centrally assessed railroads, pipelines, and utilities

Common Exemptions

- Iowa Code section 427.1
 - Government property
 - Property of religious, literary, and charitable societies
 - 42 subsections
- Iowa Code chapter 404
 - Urban revitalization – commonly known as “abatement”
 - Allows cities and counties to designate areas as revitalization areas and set exemption schedules
- Iowa Code section 425.1A(1A)
 - New homestead exemption replacing the credit
 - 10% of taxable value, but not less than \$5,500 or more than \$20,000. Cap is adjusted annually for inflation

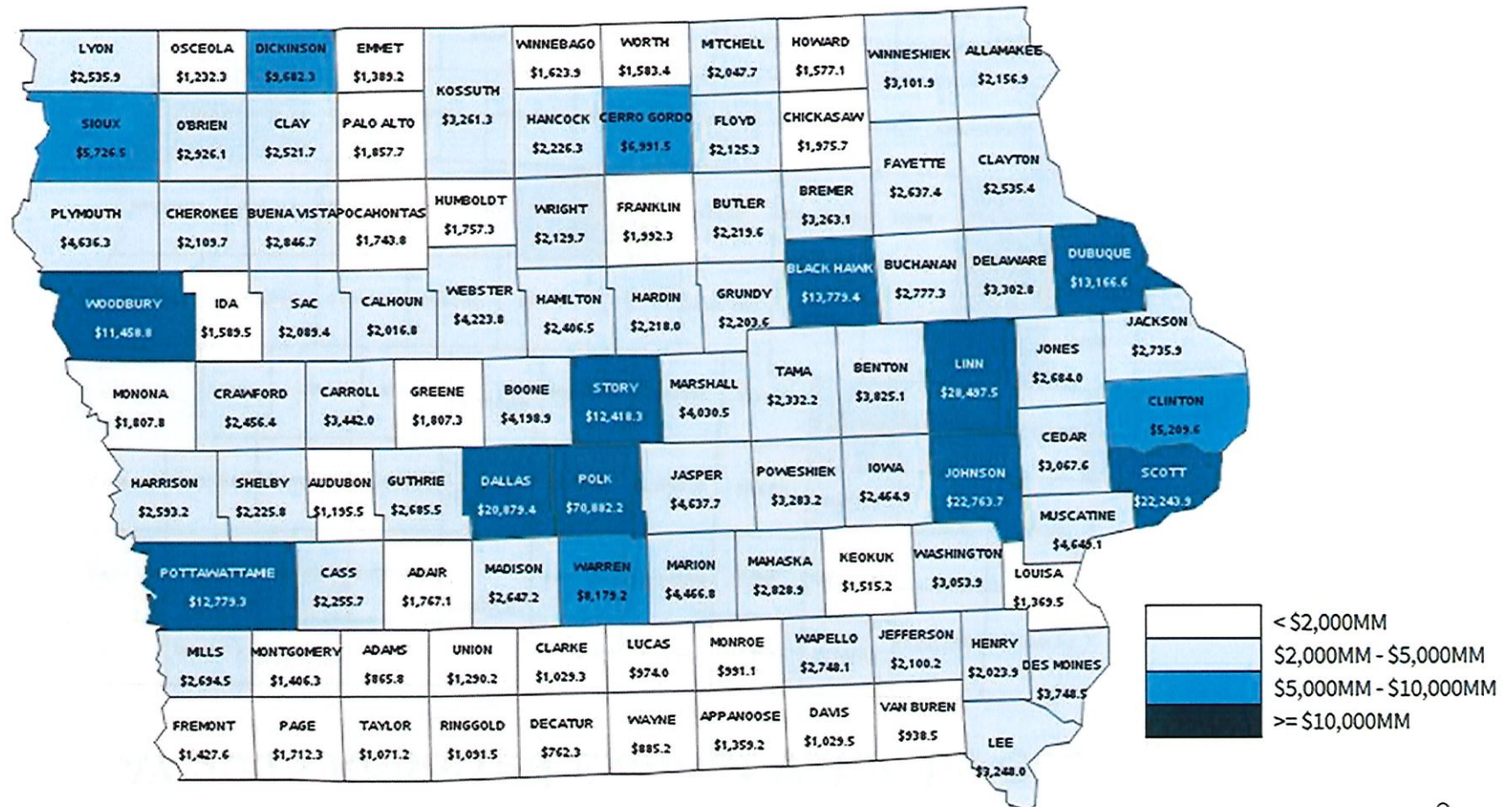
Common Issues

- Exemption vs. credit
- Partial vs. full vs. value added exemptions
- Application requirements and frequency
- Recent Chickasaw County Property Assessment Case
 - Statutes imposing taxes were construed liberally in favor of the taxpayer and strictly against the taxing body
 - Statutes providing exemptions were construed strictly against the taxpayer and liberally in favor of the taxing body
 - Moving forward, courts will construe tax statutes according to their ordinary meaning and apply the same principles of construction applied to other statutes

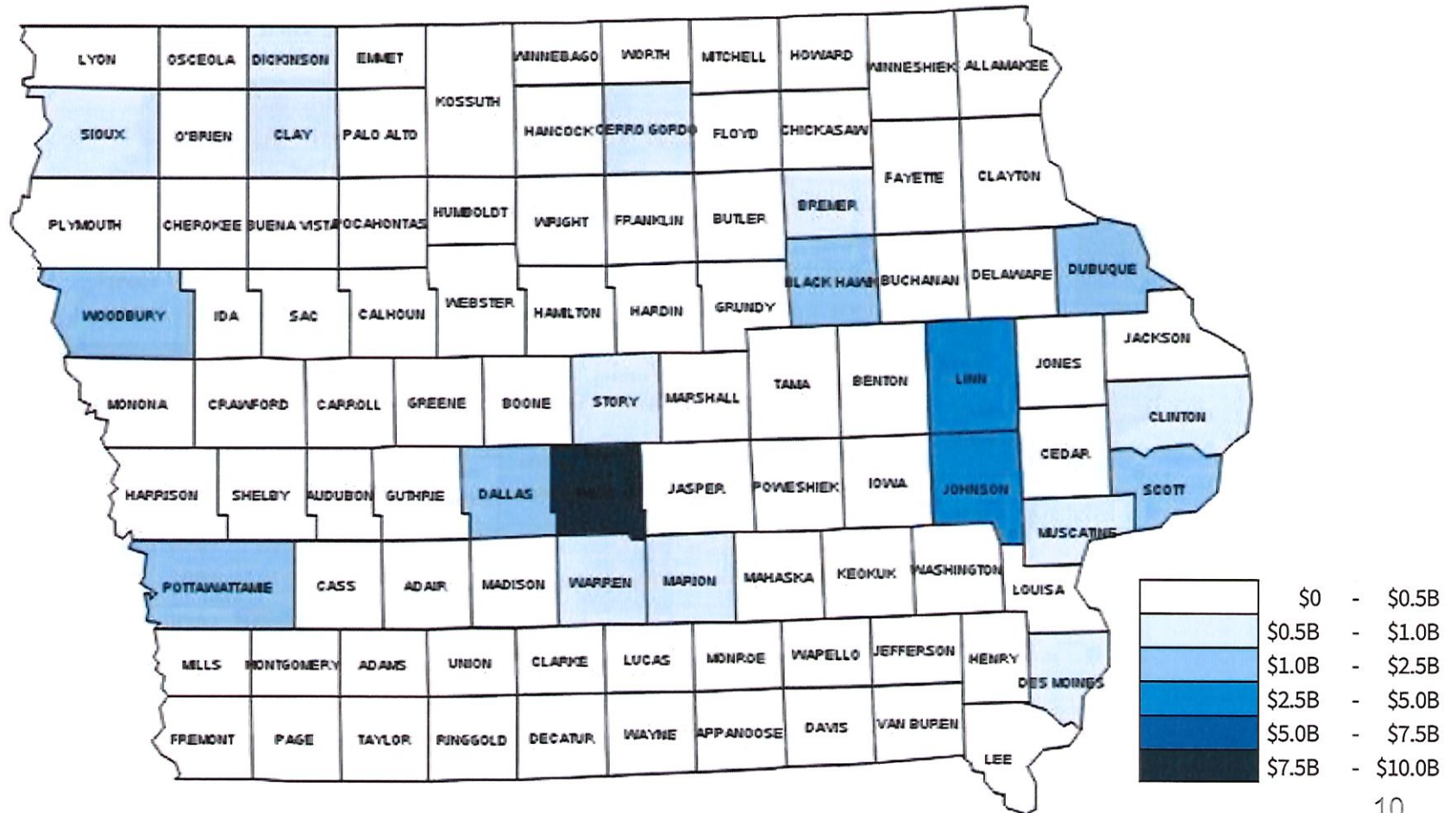
AY 2025 Exempt Abstract

- Statewide and county level data
 - Full exempt value by assessing jurisdiction and category
 - Number of exempt acres
 - Does not include partial exemptions or value added exemptions
 - Exempt parcel data is reported to IDR by assessors for informational purposes. IDR does not audit the data.
- Polk County specific data
 - Provided by the Polk County Assessor
 - Contains a more granular view of exempt property in Polk County

AY 2025 Total Assessed Value by County (\$Millions)

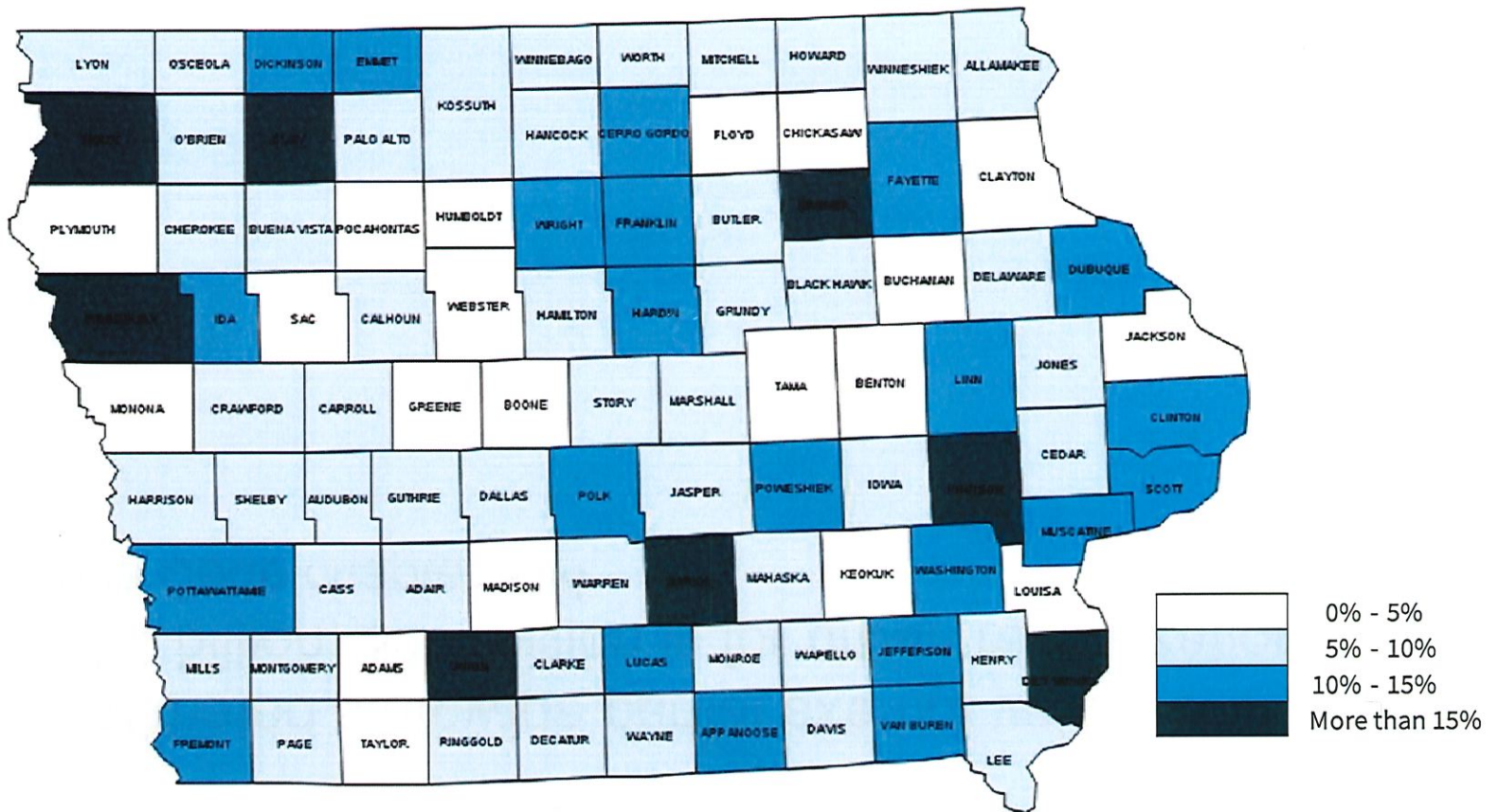


AY 2025 Reported Exempt Value by County



Note: Exemption values shown are as reported by local assessors and have not been audited by the Iowa Department of Revenue.

AY 2025 Reported Percentage of Exempt Value by County



Note: Exemption values shown are as reported by local assessors and have not been audited by the Iowa Department of Revenue.

AY 2025 Partial Exemptions

- AY 2025 estimated statewide partial exempt value: \$12.1 billion
- Of this \$12.1 billion, \$4.1 billion is for urban revitalization
 - See Iowa Code chapter 404

FY 2027 Percentage of Taxable Valuation Diverted to TIF Increment

Name	Non TIF Including Gas & Electric	TIF	Total Including Gas & Electric	
Polk-Rural	3,213,107,934	106,003,074	3,319,111,008	3%
Polk-Urban*	32,095,946,906	4,394,826,671	36,490,773,577	12%
County Total	35,309,054,840	4,500,829,745	39,809,884,585	11%
Total for all cities	32,050,326,088	4,366,471,559	36,375,098,410	12%
Statewide	235,033,815,990	19,602,776,025	254,636,592,015	8%

- Source: Iowa Department of Management
- See handout for city-level data
- *Difference in valuation is due to TIF increment in City Ag (taxable for county debt service but not taxable for city debt service)



Department of Revenue

Questions?

PILOT Background

- PILOT programs provide a mechanism for property tax exempt entities to pay for the property tax-funded services and infrastructure they consume.
- PILOT programs are typically voluntary arrangements. Sometimes they are codified.
- They are most common in the Northeastern U.S., where there tends to be a high share of property owned by property tax exempt entities.
- 90% of U.S. PILOT program payments are from higher education institutions and hospitals.

Common Methods to Determine or Negotiate PILOT Agreements:

- Percentage of the property taxes that would be owed were it not for the exemption;
- Measure of the size of the currently property tax exempt property, such as in terms of square footage, street frontage, or economic activity;
- An estimate of the cost of providing public services to a currently exempt property.

PILOTs in Surrounding States:

Property Tax Exempt Types

	IL	MN	MO	NE	SD	WI
Utilities	-	-	-	X	X	X
Government Property	-	X	X	X	X	X
Housing Agencies	-	-	-	X	X	-
Non-profits	-	-	-	X	-	X

PILOTs in Surrounding States:

PILOT Payment Formulas

	IL	MN	MO	NE	SD	WI
Fees or % of Revenue	-	-	-	X	X	X
Costs of Local Services	-	-	-	X	-	-
Assessment YR Substitutes	-	-	X	X	X	-
Alternative Assessment Formulas	-	X	-	X	X	X



Department of Revenue

Thank you!

FY27 Percentage of Taxable Valuation Diverted to TIF Increment

POLK COUNTY

Name	Non TIF Including GE	TIF Including GE	Total Including GE	
POLK-RURAL	3,213,107,934	106,003,074	3,319,111,008	3%
POLK-URBAN*	32,095,946,906	4,394,826,671	36,490,773,577	12%
TOTAL FOR COUNTY	35,309,054,840	4,500,829,745	39,809,884,585	11%
ALLEMAN REGULAR	27,842,906	3,083,878	30,926,784	10%
ALTOONA REGULAR	1,480,303,529	700,495,343	2,180,798,872	32%
ANKENY REGULAR	6,261,028,458	288,852,201	6,549,880,659	4%
BONDURANT REGULAR	530,563,759	248,790,410	779,354,169	32%
CARLISLE REGULAR	26,170,863	33,832,722	60,003,585	56%
CLIVE REGULAR	1,329,146,302	62,175,317	1,391,321,619	4%
DES MOINES REGULAR	10,309,486,102	1,052,796,302	11,362,282,404	9%
ELKHART REGULAR	64,451,641	13,945,781	78,397,422	18%
GRIMES REGULAR	1,405,475,832	384,616,215	1,790,092,047	21%
JOHNSTON REGULAR	1,917,825,862	353,335,310	2,271,161,172	16%
PLEASANT HILL REGULAR	805,713,908	129,806,889	935,520,797	14%
POLK CITY REGULAR	367,713,480	97,588,639	465,302,119	21%
URBANDALE REGULAR	3,014,577,590	508,955,722	3,523,533,312	14%
WEST DES MOINES REGULAR	4,046,292,148	410,664,232	4,456,956,380	9%
WINDSOR HEIGHTS REGULAR	273,630,127	77,532,598	351,162,725	22%
TOTAL FOR ALL CITIES*	32,050,326,088	4,366,471,559	36,375,098,410	12%

STATEWIDE	235,033,815,990	19,602,776,025	254,636,592,015	8%
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*Difference in valuation is due to TIF increment in City Ag (taxable for county debt service but not taxable for city debt service)

Source: Iowa Department of Management

9/14/2026



Brief Background on Programs for the Collection of Payments in Lieu of Property Taxes

September 22, 2026

Prepared by
Estelle Montgomery, MPA
Iowa Department of Revenue, Tax Research Bureau

A. Payments in Lieu of Taxes (PILOT)

Every U.S. state exempts certain types of property from taxation. This typically includes some or all property owned by federal, state, and local governments, nonprofit organizations, and various other specialty properties. Programs for the collection of payments in lieu of property taxes (hereinafter PILOTs) are voluntary payment agreements made on behalf of such property tax exempt entities as a substitute for property taxes to local governments. Namely, PILOTs are a mechanism whereby entities that are exempt from property taxes provide support for the property tax-funded services and infrastructure they consume. However, it must be noted that, because these entities do not have a legal obligation to pay property taxes, any PILOT agreed to is entirely voluntary.

According to a [2012 study by the Lincoln Institute of Land Policy](#), at least 90.0 percent of PILOT revenues received by local governments (excluding the federal government PILOTs) in the period under review consisted of large payments from higher educational institutions and hospitals. Other types of organizations which comprised the remaining 10.0 percent of PILOT revenues in that study, included nonprofit housing organizations, and religious, social service-oriented, and arts and cultural institutions contributing generally much smaller payments. Further, according to the 2012 study, PILOT revenues were found to account for less than one percent of total state and local government revenues.

Some PILOTs are one-time payments or are labeled as unique “gifts” rather than as PILOTs. However, most PILOTs are most commonly structured as long-term contracts with regular, reoccurring payments. Common approaches governments use to determine or negotiate PILOTs include payment based on:

- a percentage of the property taxes that would be owed were it not for the exemption;
- a measure of the size of the currently property tax exempt property, such as in terms of square footage, street frontage, or economic activity; or,
- an estimate of the cost of providing certain public services to a currently exempt property.¹

B. Example PILOTs

Samples of enacted or proposed PILOTs across the U.S. include:

¹ Daphne A. Kenyon & Adam H. Langley. (2010). Evaluating Payments in Lieu of Taxes According to Desirable Features of a Tax System. *Proceedings. Annual Conference on Taxation and Minutes of the Annual Meeting of the National Tax Association*, 103, 203–210.

- In 2010, the City of Boston, Massachusetts created an alternative property assessment system based on nonprofit income tax filings to determine the physical characteristics and uses of tax exempt properties. This system determined that PILOTs existing at the time accounted for 4.2 percent of what educational and medical institutions would pay were it not for property tax exemptions. A city PILOT taskforce subsequently established a new system of PILOTs limited to those nonprofits with property valued at \$15.0 million or more. The PILOT for these entities were set at 25.0 percent of an institution's otherwise taxable property value. For those organizations that were determined to have a direct community benefit, a 50.0 percent PILOT credit was established in exchange for such benefits. In the first year of its new PILOT program, Boston collected 28.4 percent more PILOT revenue than it had in the previous fiscal year.²
- In 2021, the Michigan Legislature enacted legislation which would have exempted large-scale solar developments from property taxes while replacing that source of revenue with a PILOT program for such properties. The legislation was ultimately vetoed by the state's governor who asserted that PILOT payments would not properly compensate the rural communities where most such developments exist. A subsequent study by the University of Michigan proposed a PILOT structure based on "net present value," whereby developers would make payments over the lifetime of a solar development.³
- In the early 2000's the City of Cleveland, Ohio proposed a program that, while not a PILOT, would have constrained expansion of property tax exemptions. The proposed program included requiring local jurisdiction consent before a property tax exempt entity may buy taxable property; phasing in tax exemptions on newly acquired property; phasing out exemptions after a specific period; limiting acreage eligible for exemptions; adopting a dollar cap on exempt property; and, state intergovernmental aid to jurisdictions with large amounts of exempt property.⁴
- In the 1990s, the City of Philadelphia, Pennsylvania enacted a limited, five-year PILOT program, which required nonprofits to annually pay 40.0 percent of what would have been collected in property taxes were it not for an entity's exemption. More than 50.0 percent of program revenue was reserved for the city's school district.⁵

C. Current PILOT Applications in Iowa

The federal PILOT program was established in 1976 under the Ford administration. This program distributes funds to some jurisdictions with federal property, which local governments cannot tax. According to the Iowa Department of Management (DOM), local governments in

² Rakow, Ronald W. (January, 2013). *Payments in Lieu of Taxes: The Boston Experience*. Lincoln Institute of Land Policy. Retrieved June 5, 2026, from https://www.lincolninstitute.org/app/uploads/legacy-files/pubfiles/2186_1512_payments_in_lieu_of_taxes_boston_0113ll.pdf

³ Gold, E. (2021, March). *Solar taxation in Michigan: Payment in Lieu of Taxes considerations*. University of Michigan, Center for Local, State, and Urban Policy. Retrieved June 5, 2026, from https://closup.umich.edu/sites/closup/files/uploads/3_12_PILT_Memo_and_Explainer_CLOSUP.pdf

⁴ Brody, E. (2007). The states' growing use of a quid-pro-quo rationale for the charity property tax exemption. *Exempt Organization Tax Review*, 56.

⁵ Jay, Erin Flynn. (March, 2022). *How could Philly's PILOT (Payments in Lieu of Taxes) program get better? Generocity*. Retrieved June 9, 2026, from https://closup.umich.edu/sites/closup/files/uploads/3_12_PILT_Memo_and_Explainer_CLOSUP.pdf

Iowa received a total of \$4.5 million in federal PILOT in fiscal year (FY) 2025, with 56.0 percent of revenues received by the cities of Pella, Algona, Waverly, and Atlantic. While small, unique PILOT payments have been identified in the City of Des Moines, Iowa City, and for areas across the State with large, private infrastructure property tax abated properties, Iowa local governments do not uniformly track PILOT payments by nonprofits within budget revenues submitted to the DOM.



Payments in Lieu of Property Taxes (PILOT): A Review of Programs in Surrounding States

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Introduction

This paper provides a brief overview of programs in states surrounding Iowa that collect payments from tax-exempt entities in support of public functions. Such programs are often referred to by the acronym "PILOT," which stands for "payments in lieu of taxes."

Iowa shares borders with the following six states: Illinois, Minnesota, Missouri, Nebraska, South Dakota, and Wisconsin. PILOT programs of some form or other are operational in all of these states except Illinois. The discussion below is organized by the manner in which payment amounts are formulated in those Iowa-bordering states that have PILOT programs.

A. Fees and percentage of sales or funds collected

In Nebraska, public power districts and electric utility corporations make annual PILOT payments in the amount of 5.0 percent of gross sales in an assessment year minus a base allocation; this base allocation is established by code ([Nebraska Code 70\(651.010\)](#)).

South Dakota requires housing agencies or authorities, which are local, semi-public bodies, to make annual PILOT payments that are equal to 5.0 of rent collected. This is capped at an amount that does not exceed the payable property taxes if the property were not tax exempt ([South Dakota Code 11\(7.73\)](#)).

Wisconsin exempts private large wind and solar project properties. However, as payments in lieu of taxes, the state charges these projects a fee equal to \$5,000 per megawatt. Fee payments are distributed proportionally based on an individual taxing authorities' share of the total levy that comprises the tax district covering the projects. Researchers at the University of Michigan estimate that, when farmland is converted for these projects, local tax authorities gain substantially more revenue from the PILOT fees than what would have been collected from the property's previous use.¹

B. Costs of local services provided

In the case of housing agencies or authorities, Nebraska requires such entities to make PILOT payments to local political subdivisions in annual amounts. These equate to the entities' proportional share of the cost of services provided by local governments ([Nebraska Code 71.1590](#)). For state-owned properties, Nebraska Code also allows for the *option* of the state to make PILOT payments for any state-owned property that is not leased and not used for a public purpose. Where such payments are made, they are typically based on the state property's

¹ Resor, Carolin and Sakwa, Hayley (May 2025). Local Property Tax Impacts of Large-Scale Wind and Solar Projects. University of Michigan Renewal Energy Tax Series. Retrieved July 29, 2026, from <https://graham.umich.edu/media/files/Wisconsin-Property-Tax-Final.pdf>

proportionate share of costs for public safety, emergency services, and road construction; however, different payment formulas may be negotiated ([Nebraska Code 77.202](#)).

C. Assessment years substitutes

South Dakota exempts certain municipal utilities from property taxes. However, in these circumstances, the state requires PILOT payments in the same amount that would be payable if the property were owned by a private commercial operation ([South Dakota Code 9 \(41A \[36\]\)](#)).

Missouri operates the Chapter 100 Program, through the public-private economic development organization called the Missouri Partnership. This allows cities to issue bonds to purchase property for a private company if the purchase will create jobs. The property thereby becomes publicly owned and exempt from property taxes. However, the private company must enter into a PILOT agreement with the city for annual PILOT payments equal to 75.0 percent of the amount that would otherwise have been collected as property taxes.²

For property acquired by the Nebraska Game and Parks Commission for wildlife management, Nebraska makes annual PILOT payments from its general fund; these are equal to the property tax a private citizen would pay on the same property ([Nebraska Code 37.335](#)). In addition, in Nebraska, if a non-profit hospital leases property tax-exempt space to a private entity that does not provide supportive medical services to the organization, the hospital is required to make annual PILOT payments; these are to be equal to the property taxes that would apply if the property were not tax exempt ([Nebraska Code 77.211](#)). In addition, Nebraska requires community redevelopment authorities to make PILOT payments on acquired real property that are equal to the amount of property taxes that were due the year before the property was acquired ([Nebraska Code 18.2137](#)).

D. Alternative assessment formulas

Wisconsin's PILOT program focuses on annual payments to local governments for land acquired by the Wisconsin Department of Natural Resources. Such annual payments can be quite small; their minimum rate is \$3.50 per acre.³

South Dakota expands on the Wisconsin PILOT program concept by paying local taxing authorities for state-owned endowed lands outside of city limits *and* property owned by local schools and the Board of Regents. Its annual payments are made from state's general fund based on the average assessed valuation per acre of all taxable lands within a county ([South Dakota Code 5.11](#)).

The Minnesota Department of Natural Resources employs a similar formula to that of South Dakota. Minnesota's DNR makes PILOT payments from the state's general fund to counties to offset the costs of maintaining natural resource lands and to replace the loss of associated tax base.⁴

The City of Milwaukee, Wisconsin operates a "Fair Share PILOT" program that requests that exempt non-profits make voluntary "fair share payments" to the city when a non-profit expands,

² Missouri Partnership. *Chapter 100 Program Benefits*. Retrieved July 30, 2026, from <https://missouripartnership.com/wp-content/uploads/2019/03/Chapter-100-Program-Benefits.pdf>

³ Wisconsin Department of Natural Resources. *Payment in Lieu of Property Taxes (PILT)*. State of Wisconsin. Retrieved July 27, 2026, from <https://dnr.wisconsin.gov/topic/fl/RealEstate/PILT>

⁴ Minnesota Department of Revenue. *Payment in Lieu of Property Taxes (PILT) for Natural Resource Lands*. State of Minnesota. Retrieved July 27, 2026, from <https://www.revenue.state.mn.us/payment-lieu-property-taxes-pilt-natural-resource-lands>

improves, replaces, or acquires a facility. To estimate the requested PILOT payment, the city assessor's office multiplies the project value by the current city tax rate and divides by 1,000. On a case-by-case basis, the city will consider a 50.0 percent credit on the requested PILOT amount if the non-profit offers qualifying local programming or services that uniquely benefit Milwaukee residents. All PILOT agreements are coordinated individually and are entirely voluntary.⁵

Conclusion

Nebraska, South Dakota, Minnesota, and Wisconsin have codified PILOT programs under which payments may be made by specific types of tax-exempt entities. In all instances, PILOT payments are distributed proportionally based on an individual taxing authorities' share of the total levy that comprises the tax district covering the affected parcels.

Conversely, Missouri has a structure for PILOT whereby payments benefit only cities and not other impacted taxing authorities. In the case of Milwaukee, Wisconsin, the city independently created its PILOT program; payments under that program are voluntary, and only the city benefits from such payments.

Finally, it should be noted that in most PILOT programs reviewed, PILOT payments are quite small as compared to property tax. Whether required or voluntary, PILOT payments are typically a small fraction of what property taxes would be.

⁵ City of Milwaukee (2018). *Fair Share Program: Guidelines for Payments in Lieu of Taxes from Exempt Institutions*. Retrieved July 30, 2026, from <https://city.milwaukee.gov/ImageLibrary/Public/Assessor/PDF/PILOTbrochure-2019.pdf>

Assessment Year 2025 Statewide Exempt Property by Exempt Category

AY	Exempt Category	Exempt Subcategory	Exempt Total Value	Acres
25	Associations of War Veterans 427.1(5)		\$67,104,296	100.232
25	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$122,985,378	3,226.243
25	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$114,310,946	2,720.600
25	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$146,606,985	226,318.756
25	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$4,353,729,139	845.970
25	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$949,694,018	379.892
25	Charitable/Benevolent Societies 427.1(8)	Others	\$2,429,264,804	39,796.853
25	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$345,480,561	242.690
25	Dwelling Unit Property 427.1(21A)		\$32,056,280	32.167
25	Educational Institutions Property Owned 427.1(9)		\$650,366,310	
25	Government Property 427.1(1)	State	\$2,159,473,035	200,780.810
25	Government Property 427.1(2)	County	\$2,894,984,192	163,952.457
25	Government Property 427.1(2)	Federal	\$657,331,906	190,009.983
25	Government Property 427.1(3)	Municipal	\$7,690,889,509	122,656.013
25	Homes for Soldiers 427.1(10)		\$104,913,499	8,395.660
25	Libraries and Art Galleries 427.1(7)		\$110,647,681	182.338
25	Literary Societies/Educational Institutions 427.1(8)		\$1,866,914,860	2,636.579
25	Low Rent Housing 427.1(21)		\$468,642,286	208.907
25	Other		\$139,930,113	3,327.022
25	Public Schools 427.1	0-12	\$10,690,011,050	9,869.617
25	Public Schools 427.1	Colleges	\$1,531,393,459	6,562.641
25	Public Schools 427.1	Regent	\$2,830,799,009	498.060
25	Racetracks 427.1(2)		\$3,912,640	10.400
25	Religious Institutions 427.1(8)	Church Camps	\$278,532,404	3,820.381
25	Religious Institutions 427.1(8)	Churches	\$5,224,068,758	13,009.978
25	Religious Institutions 427.1(8)	Others	\$300,062,955	2,846.462
25	Religious Institutions 427.1(8)	Recreational	\$61,916,017	601.702
25	Religious Institutions 427.1(8)	Residential	\$405,413,910	2,258.937
25	Religious Institutions 427.1(8)	Schools	\$923,223,812	542.470
25	Religious Institutions 427.1(8)a	Exempted Leased Land	\$7,953,928	3,428.426

Source: Iowa Department of Revenue, June 28, 2026

Assessment Year 2025 Exempt Property by Jurisdiction

AY	County Name	Exempt Category	Exempt Subcategory	Exempt Total Value	Acres
25	Adair	Associations of War Veterans 427.1(5)		\$105,320	-
25	Adair	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$194,340	-
25	Adair	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$8,282,390	-
25	Adair	Charitable/Benevolent Societies 427.1(8)	Others	\$162,290	-
25	Adair	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$987,630	-
25	Adair	Government Property 427.1(1)	State	\$3,057,380	0.380
25	Adair	Government Property 427.1(2)	County	\$8,637,990	955.870
25	Adair	Government Property 427.1(3)	Municipal	\$23,768,470	240.140
25	Adair	Low Rent Housing 427.1(21)		\$1,989,670	-
25	Adair	Public Schools 427.1	0-12	\$26,187,990	39.000
25	Adair	Religious Institutions 427.1(8)	Churches	\$11,933,700	-
25	Adair	Religious Institutions 427.1(8)	Others	\$4,227,330	451.540
25	Adair	Religious Institutions 427.1(8)	Residential	\$1,182,440	-
25	Adair	Religious Institutions 427.1(8)	Schools	\$365,570	-
25	Adams	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$2,340,800	-
25	Adams	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$388,531	-
25	Adams	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$88,100	-
25	Adams	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$7,608,800	-
25	Adams	Government Property 427.1(1)	State	\$1,085,000	-
25	Adams	Government Property 427.1(2)	County	\$1,666,100	226.900
25	Adams	Government Property 427.1(3)	Municipal	\$1,984,300	0.830
25	Adams	Literary Societies/Educational Institutions 427.1(8)		\$328,800	-
25	Adams	Low Rent Housing 427.1(21)		\$2,077,278	-
25	Adams	Other		\$279,500	7.200
25	Adams	Religious Institutions 427.1(8)	Churches	\$5,473,000	-
25	Adams	Religious Institutions 427.1(8)	Recreational	\$228,900	-
25	Adams	Religious Institutions 427.1(8)	Residential	\$446,700	-
25	Adams	Religious Institutions 427.1(8)	Schools	\$5,824,200	-
25	Adams	Religious Institutions 427.1(8)a	Exempted Leased Land	\$112,100	10.260
25	Allamakee	Associations of War Veterans 427.1(5)		\$119,900	-
25	Allamakee	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$6,600	1.040
25	Allamakee	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$196,100	-

25	Allamakee	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$433,800	-
25	Allamakee	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$10,770,700	-
25	Allamakee	Charitable/Benevolent Societies 427.1(8)	Others	\$3,394,500	-
25	Allamakee	Government Property 427.1(1)	State	\$12,334,600	14,104.510
25	Allamakee	Government Property 427.1(2)	County	\$9,710,200	166.490
25	Allamakee	Government Property 427.1(2)	Federal	\$3,428,500	17,707.580
25	Allamakee	Government Property 427.1(3)	Municipal	\$41,261,100	144.960
25	Allamakee	Literary Societies/Educational Institutions 427.1(8)		\$204,200	237.220
25	Allamakee	Low Rent Housing 427.1(21)		\$5,917,400	-
25	Allamakee	Other		\$3,900	5.030
25	Allamakee	Religious Institutions 427.1(8)	Church Camps	\$5,502,900	257.290
25	Allamakee	Religious Institutions 427.1(8)	Churches	\$10,327,600	46.830
25	Allamakee	Religious Institutions 427.1(8)	Others	\$1,215,800	5.260
25	Allamakee	Religious Institutions 427.1(8)	Residential	\$5,892,100	-
25	Allamakee	Religious Institutions 427.1(8)	Schools	\$1,323,700	-
25	Allamakee	Religious Institutions 427.1(8)a	Exempted Leased Land	\$17,900	28.170
25	Appanoose	Associations of War Veterans 427.1(5)		\$219,620	-
25	Appanoose	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$766,380	349.740
25	Appanoose	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$458,960	-
25	Appanoose	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$17,529,430	-
25	Appanoose	Charitable/Benevolent Societies 427.1(8)	Others	\$17,483,390	131.510
25	Appanoose	Government Property 427.1(1)	State	\$25,856,910	6,194.230
25	Appanoose	Government Property 427.1(2)	County	\$13,138,293	601.360
25	Appanoose	Government Property 427.1(2)	Federal	\$11,813,370	25,546.990
25	Appanoose	Government Property 427.1(3)	Municipal	\$11,260,120	323.670
25	Appanoose	Literary Societies/Educational Institutions 427.1(8)		\$784,720	-
25	Appanoose	Low Rent Housing 427.1(21)		\$14,849,310	-
25	Appanoose	Other		\$1,550	2.290
25	Appanoose	Public Schools 427.1	0-12	\$47,608,710	-
25	Appanoose	Public Schools 427.1	Colleges	\$19,876,690	-
25	Appanoose	Religious Institutions 427.1(8)	Church Camps	\$1,495,500	-
25	Appanoose	Religious Institutions 427.1(8)	Churches	\$17,942,080	50.700
25	Appanoose	Religious Institutions 427.1(8)	Others	\$108,220	-
25	Appanoose	Religious Institutions 427.1(8)	Residential	\$1,966,330	-
25	Appanoose	Religious Institutions 427.1(8)	Schools	\$73,260	-
25	Audubon	Associations of War Veterans 427.1(5)		\$123,200	-

25	Audubon	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$473,370	-
25	Audubon	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$107,270	-
25	Audubon	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$9,770,500	-
25	Audubon	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$9,467,050	12.860
25	Audubon	Charitable/Benevolent Societies 427.1(8)	Others	\$4,913,720	-
25	Audubon	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$5,356,720	-
25	Audubon	Government Property 427.1(2)	County	\$5,619,300	2.620
25	Audubon	Government Property 427.1(2)	Federal	\$1,272,150	-
25	Audubon	Government Property 427.1(3)	Municipal	\$4,422,790	7.150
25	Audubon	Libraries and Art Galleries 427.1(7)		\$505,460	-
25	Audubon	Literary Societies/Educational Institutions 427.1(8)		\$226,430	-
25	Audubon	Low Rent Housing 427.1(21)		\$1,720,180	-
25	Audubon	Public Schools 427.1	0-12	\$19,027,050	-
25	Audubon	Religious Institutions 427.1(8)	Church Camps	\$333,510	-
25	Audubon	Religious Institutions 427.1(8)	Churches	\$6,981,850	0.180
25	Audubon	Religious Institutions 427.1(8)	Others	\$250,610	-
25	Audubon	Religious Institutions 427.1(8)	Residential	\$968,080	-
25	Benton	Associations of War Veterans 427.1(5)		\$1,956,200	4.129
25	Benton	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$2,799,400	209.264
25	Benton	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$516,000	9.882
25	Benton	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$11,868,500	11.777
25	Benton	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$8,542,500	2.910
25	Benton	Charitable/Benevolent Societies 427.1(8)	Others	\$2,080,000	40.805
25	Benton	Government Property 427.1(1)	State	\$4,997,100	2,674.175
25	Benton	Government Property 427.1(2)	County	\$12,030,300	2,173.458
25	Benton	Government Property 427.1(2)	Federal	\$2,676,600	1,396.320
25	Benton	Government Property 427.1(3)	Municipal	\$32,770,800	1,087.313
25	Benton	Libraries and Art Galleries 427.1(7)		\$585,800	0.578
25	Benton	Literary Societies/Educational Institutions 427.1(8)		\$1,063,500	3.821
25	Benton	Low Rent Housing 427.1(21)		\$5,225,300	12.502
25	Benton	Other		\$4,370,900	685.252
25	Benton	Public Schools 427.1	0-12	\$35,501,000	251.022
25	Benton	Public Schools 427.1	Colleges	\$512,400	0.752
25	Benton	Public Schools 427.1	Regent	\$224,000	80.000
25	Benton	Religious Institutions 427.1(8)	Churches	\$22,945,400	102.010
25	Benton	Religious Institutions 427.1(8)	Others	\$14,500	0.138

25	Benton	Religious Institutions 427.1(8)	Residential	\$1,372,600	6.650
25	Benton	Religious Institutions 427.1(8)	Schools	\$2,709,400	7.226
25	Benton	Religious Institutions 427.1(8)a	Exempted Leased Land	\$35,800	0.657
25	Black Hawk			\$1,009,570	9.460
25	Black Hawk	Associations of War Veterans 427.1(5)		\$2,184,500	-
25	Black Hawk	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$51,000	11.800
25	Black Hawk	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$4,150,330	-
25	Black Hawk	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$3,281,090	-
25	Black Hawk	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$227,379,060	-
25	Black Hawk	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$43,491,847	-
25	Black Hawk	Charitable/Benevolent Societies 427.1(8)	Others	\$123,765,390	31.500
25	Black Hawk	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$16,384,970	-
25	Black Hawk	Government Property 427.1(1)	State	\$56,134,250	908.670
25	Black Hawk	Government Property 427.1(2)	County	\$47,196,590	5,284.430
25	Black Hawk	Government Property 427.1(2)	Federal	\$6,920,430	-
25	Black Hawk	Government Property 427.1(3)	Municipal	\$307,909,970	1,594.276
25	Black Hawk	Libraries and Art Galleries 427.1(7)		\$13,413,310	-
25	Black Hawk	Literary Societies/Educational Institutions 427.1(8)		\$706,430	-
25	Black Hawk	Low Rent Housing 427.1(21)		\$8,604,850	-
25	Black Hawk	Public Schools 427.1	0-12	\$262,143,730	28.650
25	Black Hawk	Public Schools 427.1	Colleges	\$60,316,730	105.290
25	Black Hawk	Religious Institutions 427.1(8)	Church Camps	\$2,700,680	-
25	Black Hawk	Religious Institutions 427.1(8)	Churches	\$129,058,560	16.820
25	Black Hawk	Religious Institutions 427.1(8)	Others	\$4,653,330	-
25	Black Hawk	Religious Institutions 427.1(8)	Recreational	\$3,212,350	-
25	Black Hawk	Religious Institutions 427.1(8)	Residential	\$11,313,910	-
25	Black Hawk	Religious Institutions 427.1(8)	Schools	\$22,483,430	-
25	Boone	Associations of War Veterans 427.1(5)		\$416,771	-
25	Boone	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$311,200	14.400
25	Boone	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$234,700	-
25	Boone	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$17,484,970	-
25	Boone	Charitable/Benevolent Societies 427.1(8)	Others	\$3,762,461	2,208.470
25	Boone	Government Property 427.1(1)	State	\$7,309,690	3,850.650
25	Boone	Government Property 427.1(2)	County	\$21,787,254	1,093.930
25	Boone	Government Property 427.1(2)	Federal	\$7,321,864	6,573.380
25	Boone	Government Property 427.1(3)	Municipal	\$20,727,630	18.830

25	Boone	Literary Societies/Educational Institutions 427.1(8)		\$6,124,723	-
25	Boone	Low Rent Housing 427.1(21)		\$3,092,790	-
25	Boone	Other		\$13,748,860	-
25	Boone	Public Schools 427.1	0-12	\$46,738,960	-
25	Boone	Public Schools 427.1	Colleges	\$10,451,010	609.050
25	Boone	Religious Institutions 427.1(8)	Church Camps	\$902,020	211.880
25	Boone	Religious Institutions 427.1(8)	Churches	\$18,962,500	-
25	Boone	Religious Institutions 427.1(8)	Others	\$1,243,370	2.000
25	Boone	Religious Institutions 427.1(8)	Residential	\$1,424,210	-
25	Boone	Religious Institutions 427.1(8)	Schools	\$1,532,010	-
25	Bremer	Associations of War Veterans 427.1(5)		\$3,162,370	6.629
25	Bremer	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,905,310	51.130
25	Bremer	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,246,380	17.824
25	Bremer	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$23,366,650	10.774
25	Bremer	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$24,017,350	27.504
25	Bremer	Charitable/Benevolent Societies 427.1(8)	Others	\$4,916,210	375.252
25	Bremer	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$392,570	0.600
25	Bremer	Government Property 427.1(1)	State	\$4,552,460	4,139.964
25	Bremer	Government Property 427.1(2)	County	\$14,957,990	4,577.796
25	Bremer	Government Property 427.1(2)	Federal	\$291,520	0.400
25	Bremer	Government Property 427.1(3)	Municipal	\$133,366,740	1,365.559
25	Bremer	Literary Societies/Educational Institutions 427.1(8)		\$128,274,290	145.079
25	Bremer	Low Rent Housing 427.1(21)		\$1,539,720	7.640
25	Bremer	Public Schools 427.1	0-12	\$146,633,090	288.426
25	Bremer	Religious Institutions 427.1(8)	Churches	\$35,059,240	119.563
25	Bremer	Religious Institutions 427.1(8)	Others	\$1,425,740	127.307
25	Bremer	Religious Institutions 427.1(8)	Recreational	\$365,990	0.374
25	Bremer	Religious Institutions 427.1(8)	Residential	\$3,739,540	9.544
25	Bremer	Religious Institutions 427.1(8)	Schools	\$13,649,450	41.446
25	Buchanan	Associations of War Veterans 427.1(5)		\$506,230	-
25	Buchanan	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$150,801	2.950
25	Buchanan	Charitable/Benevolent Societies 427.1(8)	Others	\$6,189,364	77.920
25	Buchanan	Literary Societies/Educational Institutions 427.1(8)		\$204,068	-
25	Buchanan	Low Rent Housing 427.1(21)		\$6,406,018	6.660
25	Buchanan	Religious Institutions 427.1(8)	Churches	\$8,037,209	20.180
25	Buchanan	Religious Institutions 427.1(8)	Residential	\$2,337,044	10.380

25	Buchanan	Religious Institutions 427.1(8)	Schools	\$3,332,652	95.040
25	Ames	Associations of War Veterans 427.1(5)		\$401,600	-
25	Ames	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$0	-
25	Ames	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$2,528,900	-
25	Ames	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,070,300	-
25	Ames	Charitable/Benevolent Societies 427.1(8)	Others	\$53,681,500	-
25	Ames	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$49,547,100	-
25	Ames	Government Property 427.1(1)	State	\$5,499,700	202.910
25	Ames	Government Property 427.1(2)	County	\$1,116,100	31.430
25	Ames	Government Property 427.1(2)	Federal	\$352,700	128.930
25	Ames	Government Property 427.1(3)	Municipal	\$30,400,600	500.377
25	Ames	Literary Societies/Educational Institutions 427.1(8)		\$1,833,900	-
25	Ames	Low Rent Housing 427.1(21)		\$9,233,800	-
25	Ames	Public Schools 427.1	0-12	\$8,434,000	-
25	Ames	Public Schools 427.1	Colleges	\$17,523,800	227.118
25	Ames	Religious Institutions 427.1(8)	Churches	\$78,445,100	10.620
25	Ames	Religious Institutions 427.1(8)	Others	\$2,086,000	-
25	Ames	Religious Institutions 427.1(8)	Residential	\$3,208,200	-
25	Ames	Religious Institutions 427.1(8)	Schools	\$2,438,700	-
25	Cedar Rapids	Associations of War Veterans 427.1(5)		\$1,050,800	1.493
25	Cedar Rapids	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$16,481,600	246.802
25	Cedar Rapids	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$5,374,700	5.756
25	Cedar Rapids	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$375,439,200	68.953
25	Cedar Rapids	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$60,640,500	53.544
25	Cedar Rapids	Charitable/Benevolent Societies 427.1(8)	Others	\$186,531,400	346.239
25	Cedar Rapids	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$7,851,300	19.330
25	Cedar Rapids	Dwelling Unit Property 427.1(21A)		\$25,264,900	32.167
25	Cedar Rapids	Government Property 427.1(1)	State	\$3,590,200	62.034
25	Cedar Rapids	Government Property 427.1(2)	County	\$24,910,600	276.925
25	Cedar Rapids	Government Property 427.1(2)	Federal	\$8,190,600	26.476
25	Cedar Rapids	Government Property 427.1(3)	Municipal	\$320,933,700	7,573.871
25	Cedar Rapids	Libraries and Art Galleries 427.1(7)		\$4,549,500	26.204
25	Cedar Rapids	Literary Societies/Educational Institutions 427.1(8)		\$130,583,100	161.117
25	Cedar Rapids	Low Rent Housing 427.1(21)		\$20,041,700	10.708
25	Cedar Rapids	Public Schools 427.1	0-12	\$137,073,600	990.022
25	Cedar Rapids	Public Schools 427.1	Colleges	\$23,813,800	400.080

25	Cedar Rapids	Religious Institutions 427.1(8)	Churches	\$276,433,600	428.264
25	Cedar Rapids	Religious Institutions 427.1(8)	Others	\$9,706,700	76.191
25	Cedar Rapids	Religious Institutions 427.1(8)	Residential	\$3,541,100	7.830
25	Cedar Rapids	Religious Institutions 427.1(8)	Schools	\$63,224,100	100.951
25	Davenport	Associations of War Veterans 427.1(5)		\$4,375,830	-
25	Davenport	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$15,932,070	0.390
25	Davenport	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$15,227,110	75.000
25	Davenport	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$8,456,900	6.520
25	Davenport	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$349,317,990	4.270
25	Davenport	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$67,365,160	9.000
25	Davenport	Charitable/Benevolent Societies 427.1(8)	Others	\$139,798,810	127.830
25	Davenport	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$8,232,210	1.920
25	Davenport	Government Property 427.1(1)	State	\$31,654,540	53.490
25	Davenport	Government Property 427.1(2)	County	\$90,401,420	32.450
25	Davenport	Government Property 427.1(2)	Federal	\$15,119,030	2.650
25	Davenport	Government Property 427.1(3)	Municipal	\$353,094,080	1,025.580
25	Davenport	Literary Societies/Educational Institutions 427.1(8)		\$134,222,450	23.240
25	Davenport	Low Rent Housing 427.1(21)		\$15,139,390	7.400
25	Davenport	Public Schools 427.1	0-12	\$213,303,030	95.690
25	Davenport	Public Schools 427.1	Colleges	\$9,765,210	0.280
25	Davenport	Religious Institutions 427.1(8)	Churches	\$172,433,520	91.310
25	Davenport	Religious Institutions 427.1(8)	Others	\$17,557,110	34.420
25	Davenport	Religious Institutions 427.1(8)	Residential	\$11,275,100	0.230
25	Davenport	Religious Institutions 427.1(8)	Schools	\$168,484,380	4.930
25	City of Dubuque	Associations of War Veterans 427.1(5)		\$394,000	-
25	City of Dubuque	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,042,533	-
25	City of Dubuque	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$97,871,146	-
25	City of Dubuque	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$43,005,300	-
25	City of Dubuque	Charitable/Benevolent Societies 427.1(8)	Others	\$93,708,088	92.202
25	City of Dubuque	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$2,212,600	-
25	City of Dubuque	Government Property 427.1(1)	State	\$5,093,990	-
25	City of Dubuque	Government Property 427.1(2)	County	\$17,955,500	-
25	City of Dubuque	Government Property 427.1(2)	Federal	\$1,055,700	-
25	City of Dubuque	Government Property 427.1(3)	Municipal	\$240,773,815	278.542
25	City of Dubuque	Libraries and Art Galleries 427.1(7)		\$1,767,400	-
25	City of Dubuque	Literary Societies/Educational Institutions 427.1(8)		\$271,281,800	-

25	City of Dubuque	Low Rent Housing 427.1(21)		\$11,443,900	-
25	City of Dubuque	Public Schools 427.1	0-12	\$160,776,300	-
25	City of Dubuque	Public Schools 427.1	Colleges	\$6,035,800	-
25	City of Dubuque	Religious Institutions 427.1(8)	Churches	\$83,631,500	68.470
25	City of Dubuque	Religious Institutions 427.1(8)	Others	\$5,435,700	27.600
25	City of Dubuque	Religious Institutions 427.1(8)	Recreational	\$558,500	-
25	City of Dubuque	Religious Institutions 427.1(8)	Residential	\$55,486,400	126.360
25	City of Dubuque	Religious Institutions 427.1(8)	Schools	\$32,782,700	-
25	City of Dubuque	Religious Institutions 427.1(8)a	Exempted Leased Land	\$53,100	68.470
25	Iowa City	Associations of War Veterans 427.1(5)		\$859,739	-
25	Iowa City	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$1,657,710	-
25	Iowa City	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$2,184,605	-
25	Iowa City	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$6,038,828	9.860
25	Iowa City	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$656,870	-
25	Iowa City	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$6,737,380	-
25	Iowa City	Charitable/Benevolent Societies 427.1(8)	Others	\$113,131,951	100.630
25	Iowa City	Government Property 427.1(1)	State	\$26,249,640	-
25	Iowa City	Government Property 427.1(2)	County	\$68,551,460	139.690
25	Iowa City	Government Property 427.1(2)	Federal	\$0	-
25	Iowa City	Government Property 427.1(3)	Municipal	\$190,012,840	176.420
25	Iowa City	Literary Societies/Educational Institutions 427.1(8)		\$10,581,230	-
25	Iowa City	Public Schools 427.1	0-12	\$249,107,500	-
25	Iowa City	Public Schools 427.1	Colleges	\$301,420	-
25	Iowa City	Public Schools 427.1	Regent	\$2,654,546,060	-
25	Iowa City	Religious Institutions 427.1(8)	Churches	\$109,879,872	-
25	Iowa City	Religious Institutions 427.1(8)	Others	\$1,618,780	-
25	Iowa City	Religious Institutions 427.1(8)	Recreational	\$1,725,880	-
25	Iowa City	Religious Institutions 427.1(8)	Residential	\$5,633,799	-
25	Iowa City	Religious Institutions 427.1(8)	Schools	\$26,665,550	-
25	Mason City			\$480,653,674	479.800
25	Mason City	Government Property 427.1(2)	County	\$42,553,369	-
25	Mason City	Other		\$1,834,070	-
25	Mason City	Public Schools 427.1	0-12	\$20,326,470	-
25	Mason City	Public Schools 427.1	Colleges	\$3,611,161	-
25	Sioux City	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$7,728,900	-
25	Sioux City	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$259,728,900	-

25	Sioux City	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$27,995,900	-
25	Sioux City	Charitable/Benevolent Societies 427.1(8)	Others	\$172,493,900	-
25	Sioux City	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$547,700	-
25	Sioux City	Government Property 427.1(1)	State	\$97,002,400	18.980
25	Sioux City	Government Property 427.1(2)	County	\$81,145,300	-
25	Sioux City	Government Property 427.1(3)	Municipal	\$270,796,300	2.658
25	Sioux City	Literary Societies/Educational Institutions 427.1(8)		\$5,760,300	-
25	Sioux City	Public Schools 427.1	0-12	\$324,181,200	-
25	Sioux City	Public Schools 427.1	Colleges	\$166,460,100	-
25	Sioux City	Religious Institutions 427.1(8)	Church Camps	\$108,300	-
25	Sioux City	Religious Institutions 427.1(8)	Churches	\$221,866,400	-
25	Sioux City	Religious Institutions 427.1(8)	Others	\$8,586,300	-
25	Sioux City	Religious Institutions 427.1(8)	Recreational	\$10,522,500	-
25	Sioux City	Religious Institutions 427.1(8)	Residential	\$5,542,500	-
25	Sioux City	Religious Institutions 427.1(8)	Schools	\$53,325,700	-
25	Buena Vista	Associations of War Veterans 427.1(5)		\$462,585	-
25	Buena Vista	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,440,610	384.760
25	Buena Vista	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$25,400	-
25	Buena Vista	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$174,170	-
25	Buena Vista	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$25,661,720	-
25	Buena Vista	Charitable/Benevolent Societies 427.1(8)	Others	\$5,468,890	25.040
25	Buena Vista	Government Property 427.1(1)	State	\$4,221,300	673.560
25	Buena Vista	Government Property 427.1(2)	County	\$6,567,598	1,055.840
25	Buena Vista	Government Property 427.1(2)	Federal	\$777,370	67.340
25	Buena Vista	Government Property 427.1(3)	Municipal	\$19,912,778	935.340
25	Buena Vista	Literary Societies/Educational Institutions 427.1(8)		\$8,214,890	26.700
25	Buena Vista	Low Rent Housing 427.1(21)		\$2,794,760	-
25	Buena Vista	Public Schools 427.1	0-12	\$43,634,380	142.720
25	Buena Vista	Public Schools 427.1	Colleges	\$13,986,891	-
25	Buena Vista	Religious Institutions 427.1(8)	Churches	\$37,267,436	56.890
25	Buena Vista	Religious Institutions 427.1(8)	Others	\$872,670	43.760
25	Buena Vista	Religious Institutions 427.1(8)	Recreational	\$30,630	-
25	Buena Vista	Religious Institutions 427.1(8)	Residential	\$4,006,244	28.860
25	Buena Vista	Religious Institutions 427.1(8)	Schools	\$2,891,340	7.050
25	Butler	Associations of War Veterans 427.1(5)		\$506,610	4.176
25	Butler	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$89,300	0.617

25	Butler	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$64,200	0.069
25	Butler	Charitable/Benevolent Societies 427.1(8)	Others	\$1,475,890	194.636
25	Butler	Government Property 427.1(1)	State	\$8,097,330	5,257.940
25	Butler	Government Property 427.1(2)	County	\$11,795,330	2,364.542
25	Butler	Government Property 427.1(3)	Municipal	\$23,451,875	861.621
25	Butler	Literary Societies/Educational Institutions 427.1(8)		\$811,180	2.281
25	Butler	Low Rent Housing 427.1(21)		\$4,309,870	15.594
25	Butler	Public Schools 427.1	0-12	\$68,025,640	154.012
25	Butler	Public Schools 427.1	Colleges	\$187,220	2.690
25	Butler	Religious Institutions 427.1(8)	Church Camps	\$623,540	32.240
25	Butler	Religious Institutions 427.1(8)	Churches	\$33,140,750	51.885
25	Butler	Religious Institutions 427.1(8)	Residential	\$3,957,480	16.368
25	Calhoun	Associations of War Veterans 427.1(5)		\$102,650	-
25	Calhoun	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$18,420	-
25	Calhoun	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$4,726,220	-
25	Calhoun	Charitable/Benevolent Societies 427.1(8)	Others	\$572,600	-
25	Calhoun	Government Property 427.1(1)	State	\$14,016,420	1,308.190
25	Calhoun	Government Property 427.1(2)	County	\$28,962,550	617.800
25	Calhoun	Government Property 427.1(2)	Federal	\$218,780	-
25	Calhoun	Government Property 427.1(3)	Municipal	\$47,277,736	399.090
25	Calhoun	Literary Societies/Educational Institutions 427.1(8)		\$159,390	-
25	Calhoun	Low Rent Housing 427.1(21)		\$5,651,140	0.442
25	Calhoun	Other		\$911,640	16.890
25	Calhoun	Public Schools 427.1	0-12	\$28,738,660	6.250
25	Calhoun	Religious Institutions 427.1(8)	Church Camps	\$8,607,150	33.960
25	Calhoun	Religious Institutions 427.1(8)	Churches	\$7,688,315	11.770
25	Calhoun	Religious Institutions 427.1(8)	Others	\$272,340	4.000
25	Calhoun	Religious Institutions 427.1(8)	Residential	\$2,922,695	-
25	Carroll	Associations of War Veterans 427.1(5)		\$1,541,160	-
25	Carroll	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$518,780	0.473
25	Carroll	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$59,609,560	20.444
25	Carroll	Charitable/Benevolent Societies 427.1(8)	Others	\$24,434,420	23.764
25	Carroll	Government Property 427.1(1)	State	\$5,581,910	65.880
25	Carroll	Government Property 427.1(2)	County	\$20,978,460	12.330
25	Carroll	Government Property 427.1(2)	Federal	\$585,990	-
25	Carroll	Government Property 427.1(3)	Municipal	\$91,527,160	256.690

25	Carroll	Public Schools 427.1	0-12	\$46,232,620	29.797
25	Carroll	Public Schools 427.1	Colleges	\$7,681,720	-
25	Carroll	Religious Institutions 427.1(8)	Churches	\$32,058,080	83.696
25	Carroll	Religious Institutions 427.1(8)	Others	\$298,080	2.440
25	Carroll	Religious Institutions 427.1(8)	Residential	\$493,840	0.355
25	Carroll	Religious Institutions 427.1(8)	Schools	\$2,356,240	-
25	Cass	Associations of War Veterans 427.1(5)		\$102,400	-
25	Cass	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$5,368,580	25.270
25	Cass	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$445,660	-
25	Cass	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$4,844,720	-
25	Cass	Charitable/Benevolent Societies 427.1(8)	Others	\$4,516,340	-
25	Cass	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$4,247,240	-
25	Cass	Government Property 427.1(1)	State	\$4,706,390	227.320
25	Cass	Government Property 427.1(2)	County	\$5,432,030	343.110
25	Cass	Government Property 427.1(2)	Federal	\$877,000	-
25	Cass	Government Property 427.1(3)	Municipal	\$31,115,040	44.130
25	Cass	Literary Societies/Educational Institutions 427.1(8)		\$2,645,430	-
25	Cass	Low Rent Housing 427.1(21)		\$1,091,640	-
25	Cass	Other		\$0	-
25	Cass	Public Schools 427.1	0-12	\$87,591,440	-
25	Cass	Public Schools 427.1	Colleges	\$4,392,960	-
25	Cass	Religious Institutions 427.1(8)	Churches	\$25,836,890	-
25	Cass	Religious Institutions 427.1(8)	Others	\$4,756,690	-
25	Cass	Religious Institutions 427.1(8)	Recreational	\$1,724,780	-
25	Cass	Religious Institutions 427.1(8)	Residential	\$880,290	-
25	Cedar	Associations of War Veterans 427.1(5)		\$1,314,425	-
25	Cedar	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$2,916,330	101.810
25	Cedar	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$356,028	-
25	Cedar	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,053,312	-
25	Cedar	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$563,410	-
25	Cedar	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$6,729,450	-
25	Cedar	Charitable/Benevolent Societies 427.1(8)	Others	\$5,150	-
25	Cedar	Dwelling Unit Property 427.1(21A)		\$483,930	-
25	Cedar	Government Property 427.1(1)	State	\$1,923,070	87.230
25	Cedar	Government Property 427.1(2)	County	\$13,790,070	416.740
25	Cedar	Government Property 427.1(2)	Federal	\$14,952,710	-

25	Cedar	Government Property 427.1(3)	Municipal	\$33,256,480	16.890
25	Cedar	Libraries and Art Galleries 427.1(7)		\$589,760	-
25	Cedar	Literary Societies/Educational Institutions 427.1(8)		\$1,958,657	3.120
25	Cedar	Low Rent Housing 427.1(21)		\$3,983,450	-
25	Cedar	Other		\$1,217,410	10.630
25	Cedar	Public Schools 427.1	0-12	\$64,796,180	-
25	Cedar	Religious Institutions 427.1(8)	Church Camps	\$984,530	-
25	Cedar	Religious Institutions 427.1(8)	Churches	\$12,067,010	52.930
25	Cedar	Religious Institutions 427.1(8)	Residential	\$1,361,140	-
25	Cedar	Religious Institutions 427.1(8)	Schools	\$2,796,630	21.000
25	Cedar	Religious Institutions 427.1(8)a	Exempted Leased Land	\$319,640	6.030
25	Cerro Gordo			\$225,557,500	8,233.427
25	Cerro Gordo	Government Property 427.1(2)	County	\$33,538,080	24.915
25	Cerro Gordo	Other		\$166,330	-
25	Cerro Gordo	Public Schools 427.1	0-12	\$2,215,940	22.840
25	Cerro Gordo	Public Schools 427.1	Colleges	\$6,644,440	10.189
25	Cerro Gordo	Public Schools 427.1	Regent	\$28,494,300	-
25	Cherokee	Associations of War Veterans 427.1(5)		\$115,210	-
25	Cherokee	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,566,820	8.110
25	Cherokee	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$89,670	-
25	Cherokee	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$21,461,210	-
25	Cherokee	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$3,445,440	-
25	Cherokee	Charitable/Benevolent Societies 427.1(8)	Others	\$4,612,990	-
25	Cherokee	Government Property 427.1(1)	State	\$2,515,020	620.860
25	Cherokee	Government Property 427.1(2)	County	\$5,879,790	1,236.380
25	Cherokee	Government Property 427.1(3)	Municipal	\$12,051,260	428.660
25	Cherokee	Literary Societies/Educational Institutions 427.1(8)		\$1,001,010	-
25	Cherokee	Low Rent Housing 427.1(21)		\$1,335,790	-
25	Cherokee	Other		\$2,089,600	-
25	Cherokee	Public Schools 427.1	0-12	\$34,195,520	5.520
25	Cherokee	Public Schools 427.1	Colleges	\$6,073,410	-
25	Cherokee	Religious Institutions 427.1(8)	Churches	\$32,459,730	-
25	Cherokee	Religious Institutions 427.1(8)	Others	\$68,580	11.810
25	Cherokee	Religious Institutions 427.1(8)	Residential	\$1,274,800	-
25	Cherokee	Religious Institutions 427.1(8)	Schools	\$259,330	-
25	Chickasaw	Associations of War Veterans 427.1(5)		\$130,700	0.190

25	Chickasaw	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$544,700	62.550
25	Chickasaw	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$4,702,500	7.540
25	Chickasaw	Charitable/Benevolent Societies 427.1(8)	Others	\$1,466,600	14.240
25	Chickasaw	Government Property 427.1(1)	State	\$1,274,970	917.060
25	Chickasaw	Government Property 427.1(2)	County	\$2,989,630	1,505.900
25	Chickasaw	Government Property 427.1(2)	Federal	\$124,900	0.400
25	Chickasaw	Government Property 427.1(3)	Municipal	\$2,817,790	471.810
25	Chickasaw	Libraries and Art Galleries 427.1(7)		\$46,500	0.080
25	Chickasaw	Low Rent Housing 427.1(21)		\$1,047,900	4.750
25	Chickasaw	Public Schools 427.1	0-12	\$10,869,000	13.670
25	Chickasaw	Religious Institutions 427.1(8)	Churches	\$9,709,500	80.390
25	Chickasaw	Religious Institutions 427.1(8)	Others	\$134,200	16.250
25	Chickasaw	Religious Institutions 427.1(8)	Residential	\$489,300	19.770
25	Chickasaw	Religious Institutions 427.1(8)	Schools	\$694,900	4.640
25	Clarke	Associations of War Veterans 427.1(5)		\$288,600	-
25	Clarke	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$204,490	119.000
25	Clarke	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$600,410	-
25	Clarke	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$13,156,470	-
25	Clarke	Charitable/Benevolent Societies 427.1(8)	Others	\$1,231,730	23.430
25	Clarke	Government Property 427.1(1)	State	\$2,353,480	2,259.680
25	Clarke	Government Property 427.1(2)	County	\$5,425,130	991.265
25	Clarke	Government Property 427.1(2)	Federal	\$482,130	4.500
25	Clarke	Government Property 427.1(3)	Municipal	\$16,390,250	3,222.520
25	Clarke	Low Rent Housing 427.1(21)		\$8,762,620	-
25	Clarke	Public Schools 427.1	0-12	\$7,809,580	11.660
25	Clarke	Public Schools 427.1	Colleges	\$2,459,020	-
25	Clarke	Religious Institutions 427.1(8)	Churches	\$10,797,270	13.274
25	Clarke	Religious Institutions 427.1(8)	Residential	\$1,177,640	-
25	Clay	Associations of War Veterans 427.1(5)		\$545,500	-
25	Clay	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,073,480	-
25	Clay	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$7,569,370	-
25	Clay	Charitable/Benevolent Societies 427.1(8)	Others	\$15,980,030	119.400
25	Clay	Government Property 427.1(1)	State	\$11,344,700	1,145.830
25	Clay	Government Property 427.1(2)	County	\$27,685,920	933.530
25	Clay	Government Property 427.1(2)	Federal	\$5,552,220	338.760
25	Clay	Government Property 427.1(3)	Municipal	\$276,515,680	454.510

25	Clay	Literary Societies/Educational Institutions 427.1(8)		\$1,307,620	-
25	Clay	Low Rent Housing 427.1(21)		\$1,117,920	-
25	Clay	Other		\$34,471,450	1.720
25	Clay	Public Schools 427.1	0-12	\$105,822,510	-
25	Clay	Public Schools 427.1	Colleges	\$6,007,390	-
25	Clay	Religious Institutions 427.1(8)	Churches	\$60,006,990	4.500
25	Clay	Religious Institutions 427.1(8)	Others	\$256,340	-
25	Clay	Religious Institutions 427.1(8)	Recreational	\$10,492,810	-
25	Clay	Religious Institutions 427.1(8)	Residential	\$1,588,170	-
25	Clay	Religious Institutions 427.1(8)	Schools	\$3,484,120	-
25	Clayton	Associations of War Veterans 427.1(5)		\$83,440	-
25	Clayton	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$421,285	-
25	Clayton	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$392,652	-
25	Clayton	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$17,864,936	-
25	Clayton	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$423,000	-
25	Clayton	Charitable/Benevolent Societies 427.1(8)	Others	\$8,519,963	43.690
25	Clayton	Government Property 427.1(1)	State	\$6,428,460	378.630
25	Clayton	Government Property 427.1(2)	County	\$6,849,403	574.280
25	Clayton	Government Property 427.1(2)	Federal	\$4,395,548	118.790
25	Clayton	Government Property 427.1(3)	Municipal	\$15,897,838	44.580
25	Clayton	Libraries and Art Galleries 427.1(7)		\$42,728	-
25	Clayton	Low Rent Housing 427.1(21)		\$1,995,152	-
25	Clayton	Public Schools 427.1	0-12	\$9,614,869	-
25	Clayton	Religious Institutions 427.1(8)	Church Camps	\$2,152,433	355.050
25	Clayton	Religious Institutions 427.1(8)	Churches	\$16,002,099	1.840
25	Clayton	Religious Institutions 427.1(8)	Others	\$510,821	1.120
25	Clayton	Religious Institutions 427.1(8)	Residential	\$858,640	-
25	Clayton	Religious Institutions 427.1(8)	Schools	\$33,504	-
25	Clinton	Associations of War Veterans 427.1(5)		\$1,014,310	-
25	Clinton	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$2,642,300	192.980
25	Clinton	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,902,755	13.520
25	Clinton	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,687,500	53.050
25	Clinton	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$67,121,940	-
25	Clinton	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$7,803,477	12.000
25	Clinton	Charitable/Benevolent Societies 427.1(8)	Others	\$44,798,987	88.300
25	Clinton	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$3,331,350	-

25	Clinton	Government Property 427.1(1)	State	\$9,204,310	2,928.455
25	Clinton	Government Property 427.1(2)	County	\$41,054,760	2,715.860
25	Clinton	Government Property 427.1(2)	Federal	\$5,385,280	4,859.030
25	Clinton	Government Property 427.1(3)	Municipal	\$92,461,457	2,104.183
25	Clinton	Libraries and Art Galleries 427.1(7)		\$862,810	-
25	Clinton	Literary Societies/Educational Institutions 427.1(8)		\$1,281,660	40.920
25	Clinton	Low Rent Housing 427.1(21)		\$11,671,590	2.110
25	Clinton	Public Schools 427.1	0-12	\$179,534,190	375.801
25	Clinton	Public Schools 427.1	Colleges	\$17,493,050	36.476
25	Clinton	Religious Institutions 427.1(8)	Churches	\$26,987,970	287.790
25	Clinton	Religious Institutions 427.1(8)	Others	\$5,536,590	16.890
25	Clinton	Religious Institutions 427.1(8)	Residential	\$33,100,070	102.190
25	Clinton	Religious Institutions 427.1(8)	Schools	\$26,101,650	20.500
25	Crawford	Associations of War Veterans 427.1(5)		\$100,960	-
25	Crawford	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$307,770	154.360
25	Crawford	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$386,670	-
25	Crawford	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$550,350	-
25	Crawford	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$7,351,370	7.840
25	Crawford	Charitable/Benevolent Societies 427.1(8)	Others	\$4,234,330	79.480
25	Crawford	Government Property 427.1(1)	State	\$2,630,000	251.300
25	Crawford	Government Property 427.1(2)	County	\$50,899,630	1,169.360
25	Crawford	Government Property 427.1(2)	Federal	\$9,219,250	78.870
25	Crawford	Government Property 427.1(3)	Municipal	\$31,050,600	899.160
25	Crawford	Libraries and Art Galleries 427.1(7)		\$305,650	-
25	Crawford	Literary Societies/Educational Institutions 427.1(8)		\$2,047,600	5.050
25	Crawford	Low Rent Housing 427.1(21)		\$1,896,590	1.040
25	Crawford	Other		\$61,440	2.270
25	Crawford	Public Schools 427.1	0-12	\$48,141,250	126.380
25	Crawford	Public Schools 427.1	Colleges	\$246,730	8.200
25	Crawford	Religious Institutions 427.1(8)	Churches	\$32,304,650	206.040
25	Crawford	Religious Institutions 427.1(8)	Others	\$360,210	33.360
25	Crawford	Religious Institutions 427.1(8)	Residential	\$2,519,820	-
25	Crawford	Religious Institutions 427.1(8)	Schools	\$3,032,810	-
25	Dallas	Associations of War Veterans 427.1(5)		\$2,633,810	5.940
25	Dallas	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$20,860	51.980
25	Dallas	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$263,280	89.000

25	Dallas	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$936,530	47.750
25	Dallas	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$145,186,350	63.790
25	Dallas	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$65,177,292	96.350
25	Dallas	Charitable/Benevolent Societies 427.1(8)	Others	\$19,607,790	188.740
25	Dallas	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$5,237,210	2.250
25	Dallas	Dwelling Unit Property 427.1(21A)		\$3,212,320	-
25	Dallas	Government Property 427.1(1)	State	\$9,224,730	1,147.160
25	Dallas	Government Property 427.1(2)	County	\$86,887,500	3,547.000
25	Dallas	Government Property 427.1(2)	Federal	\$3,671,260	3,144.010
25	Dallas	Government Property 427.1(3)	Municipal	\$243,203,960	5,693.390
25	Dallas	Literary Societies/Educational Institutions 427.1(8)		\$44,510	-
25	Dallas	Low Rent Housing 427.1(21)		\$7,204,110	7.600
25	Dallas	Public Schools 427.1	0-12	\$744,022,420	1,220.860
25	Dallas	Public Schools 427.1	Colleges	\$108,001,510	100.400
25	Dallas	Religious Institutions 427.1(8)	Church Camps	\$5,540,890	59.570
25	Dallas	Religious Institutions 427.1(8)	Churches	\$218,346,408	330.350
25	Dallas	Religious Institutions 427.1(8)	Others	\$654,730	58.320
25	Dallas	Religious Institutions 427.1(8)	Recreational	\$15,134,920	8.360
25	Dallas	Religious Institutions 427.1(8)	Residential	\$4,051,233	3.070
25	Dallas	Religious Institutions 427.1(8)	Schools	\$4,695,890	7.050
25	Davis	Associations of War Veterans 427.1(5)		\$64,610	-
25	Davis	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,465,030	-
25	Davis	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$74,190	-
25	Davis	Charitable/Benevolent Societies 427.1(8)	Others	\$1,348,500	9.260
25	Davis	Government Property 427.1(1)	State	\$6,485,890	148.500
25	Davis	Government Property 427.1(2)	County	\$27,356,030	249.370
25	Davis	Government Property 427.1(2)	Federal	\$394,170	-
25	Davis	Government Property 427.1(3)	Municipal	\$5,231,870	4.224
25	Davis	Low Rent Housing 427.1(21)		\$2,978,730	-
25	Davis	Public Schools 427.1	0-12	\$27,874,620	0.320
25	Davis	Religious Institutions 427.1(8)	Church Camps	\$646,390	-
25	Davis	Religious Institutions 427.1(8)	Churches	\$10,262,580	10.040
25	Davis	Religious Institutions 427.1(8)	Recreational	\$106,870	-
25	Davis	Religious Institutions 427.1(8)	Residential	\$1,145,300	-
25	Davis	Religious Institutions 427.1(8)	Schools	\$1,825,780	7.570
25	Decatur	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$140,460	-

25	Decatur	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,692,594	14.100
25	Decatur	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$17,576,051	0.810
25	Decatur	Government Property 427.1(1)	State	\$1,724,660	4,440.430
25	Decatur	Government Property 427.1(2)	County	\$3,504,649	2,966.880
25	Decatur	Government Property 427.1(2)	Federal	\$41,440	-
25	Decatur	Government Property 427.1(3)	Municipal	\$3,430,263	1,022.820
25	Decatur	Low Rent Housing 427.1(21)		\$5,302,628	1.550
25	Decatur	Public Schools 427.1	0-12	\$12,063,998	-
25	Decatur	Public Schools 427.1	Colleges	\$14,300,380	107.870
25	Decatur	Religious Institutions 427.1(8)	Churches	\$5,573,763	13.230
25	Decatur	Religious Institutions 427.1(8)	Recreational	\$141,100	-
25	Decatur	Religious Institutions 427.1(8)	Residential	\$300,454	-
25	Delaware	Associations of War Veterans 427.1(5)		\$180,800	-
25	Delaware	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$253,400	-
25	Delaware	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,695,000	-
25	Delaware	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$53,912,300	-
25	Delaware	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$16,280,300	-
25	Delaware	Charitable/Benevolent Societies 427.1(8)	Others	\$5,867,800	90.740
25	Delaware	Government Property 427.1(1)	State	\$10,519,900	2,457.410
25	Delaware	Government Property 427.1(2)	County	\$29,838,500	1,231.040
25	Delaware	Government Property 427.1(2)	Federal	\$420,400	-
25	Delaware	Government Property 427.1(3)	Municipal	\$49,513,000	25.100
25	Delaware	Literary Societies/Educational Institutions 427.1(8)		\$939,400	-
25	Delaware	Low Rent Housing 427.1(21)		\$3,413,400	-
25	Delaware	Other		\$1,136,700	-
25	Delaware	Public Schools 427.1	0-12	\$76,276,600	6.540
25	Delaware	Religious Institutions 427.1(8)	Churches	\$34,506,900	-
25	Delaware	Religious Institutions 427.1(8)	Others	\$2,980,100	66.040
25	Delaware	Religious Institutions 427.1(8)	Recreational	\$1,174,500	-
25	Delaware	Religious Institutions 427.1(8)	Residential	\$1,445,800	-
25	Delaware	Religious Institutions 427.1(8)	Schools	\$851,000	-
25	Des Moines	Associations of War Veterans 427.1(5)		\$282,000	1.371
25	Des Moines	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$303,200	2.190
25	Des Moines	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$6,924,000	85.092
25	Des Moines	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$220,272,200	162.912
25	Des Moines	Charitable/Benevolent Societies 427.1(8)	Others	\$22,549,030	122.511

25	Des Moines	Government Property 427.1(1)	State	\$7,515,500	2,435.407
25	Des Moines	Government Property 427.1(2)	County	\$27,911,200	2,212.906
25	Des Moines	Government Property 427.1(2)	Federal	\$50,534,900	21,694.770
25	Des Moines	Government Property 427.1(3)	Municipal	\$94,940,900	3,045.021
25	Des Moines	Libraries and Art Galleries 427.1(7)		\$11,113,900	2.969
25	Des Moines	Low Rent Housing 427.1(21)		\$12,568,400	18.001
25	Des Moines	Public Schools 427.1	0-12	\$98,282,400	287.609
25	Des Moines	Public Schools 427.1	Colleges	\$33,665,100	177.958
25	Des Moines	Religious Institutions 427.1(8)	Churches	\$76,957,100	203.257
25	Des Moines	Religious Institutions 427.1(8)	Others	\$10,548,100	413.130
25	Des Moines	Religious Institutions 427.1(8)	Residential	\$2,445,500	12.790
25	Des Moines	Religious Institutions 427.1(8)	Schools	\$5,311,200	25.590
25	Dickinson	Associations of War Veterans 427.1(5)		\$925,400	3.520
25	Dickinson	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$65,000	-
25	Dickinson	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$436,000	19.500
25	Dickinson	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$41,583,100	32.120
25	Dickinson	Charitable/Benevolent Societies 427.1(8)	Others	\$48,420,900	520.620
25	Dickinson	Government Property 427.1(1)	State	\$470,251,100	9,476.036
25	Dickinson	Government Property 427.1(2)	County	\$57,880,000	2,016.520
25	Dickinson	Government Property 427.1(2)	Federal	\$11,073,600	6,909.520
25	Dickinson	Government Property 427.1(3)	Municipal	\$114,167,700	612.302
25	Dickinson	Libraries and Art Galleries 427.1(7)		\$6,641,400	19.220
25	Dickinson	Literary Societies/Educational Institutions 427.1(8)		\$13,834,610	149.580
25	Dickinson	Low Rent Housing 427.1(21)		\$2,058,100	5.640
25	Dickinson	Public Schools 427.1	0-12	\$120,277,400	292.650
25	Dickinson	Public Schools 427.1	Colleges	\$4,074,100	4.120
25	Dickinson	Religious Institutions 427.1(8)	Church Camps	\$167,414,700	892.750
25	Dickinson	Religious Institutions 427.1(8)	Churches	\$54,785,000	232.410
25	Dickinson	Religious Institutions 427.1(8)	Others	\$4,287,000	5.960
25	Dickinson	Religious Institutions 427.1(8)	Residential	\$2,115,600	5.250
25	Dubuque	Associations of War Veterans 427.1(5)		\$1,117,300	-
25	Dubuque	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$8,800	1.520
25	Dubuque	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$943,204	-
25	Dubuque	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$8,401,100	-
25	Dubuque	Charitable/Benevolent Societies 427.1(8)	Others	\$16,340,177	31.660
25	Dubuque	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$1,901,175	-

25	Dubuque	Government Property 427.1(1)	State	\$25,632,002	100.060
25	Dubuque	Government Property 427.1(2)	County	\$38,028,268	307.950
25	Dubuque	Government Property 427.1(2)	Federal	\$4,978,500	-
25	Dubuque	Government Property 427.1(3)	Municipal	\$118,531,314	173.150
25	Dubuque	Literary Societies/Educational Institutions 427.1(8)		\$9,438,600	21.700
25	Dubuque	Low Rent Housing 427.1(21)		\$1,999,000	1.250
25	Dubuque	Public Schools 427.1	0-12	\$51,771,500	-
25	Dubuque	Public Schools 427.1	Colleges	\$23,750,700	-
25	Dubuque	Religious Institutions 427.1(8)	Churches	\$28,690,686	73.300
25	Dubuque	Religious Institutions 427.1(8)	Others	\$10,093,533	526.950
25	Dubuque	Religious Institutions 427.1(8)	Residential	\$2,916,760	40.000
25	Dubuque	Religious Institutions 427.1(8)	Schools	\$34,465,700	-
25	Dubuque	Religious Institutions 427.1(8)a	Exempted Leased Land	\$502,361	665.160
25	Emmet	Associations of War Veterans 427.1(5)		\$407,600	-
25	Emmet	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$775,300	88.570
25	Emmet	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$78,800	-
25	Emmet	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$616,800	2.900
25	Emmet	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$25,524,600	-
25	Emmet	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$3,253,300	-
25	Emmet	Charitable/Benevolent Societies 427.1(8)	Others	\$1,608,700	-
25	Emmet	Government Property 427.1(1)	State	\$6,357,000	5,192.500
25	Emmet	Government Property 427.1(2)	County	\$6,195,600	388.836
25	Emmet	Government Property 427.1(2)	Federal	\$4,051,500	2,491.550
25	Emmet	Government Property 427.1(3)	Municipal	\$23,910,900	504.700
25	Emmet	Literary Societies/Educational Institutions 427.1(8)		\$885,300	14.640
25	Emmet	Low Rent Housing 427.1(21)		\$2,553,600	-
25	Emmet	Other		\$342,400	6.500
25	Emmet	Public Schools 427.1	0-12	\$44,693,400	39.890
25	Emmet	Public Schools 427.1	Colleges	\$36,598,800	5.520
25	Emmet	Religious Institutions 427.1(8)	Church Camps	\$797,100	0.250
25	Emmet	Religious Institutions 427.1(8)	Churches	\$19,313,250	-
25	Emmet	Religious Institutions 427.1(8)	Residential	\$867,800	-
25	Fayette	Associations of War Veterans 427.1(5)		\$768,830	-
25	Fayette	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$1,202,440	136.460
25	Fayette	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$601,870	-
25	Fayette	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,143,060	-

25	Fayette	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$23,724,130	-
25	Fayette	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$2,721,720	-
25	Fayette	Charitable/Benevolent Societies 427.1(8)	Others	\$3,814,320	135.190
25	Fayette	Government Property 427.1(1)	State	\$17,524,290	4,930.220
25	Fayette	Government Property 427.1(2)	County	\$23,238,000	986.760
25	Fayette	Government Property 427.1(2)	Federal	\$423,990	-
25	Fayette	Government Property 427.1(3)	Municipal	\$38,576,830	22.310
25	Fayette	Literary Societies/Educational Institutions 427.1(8)		\$3,368,200	-
25	Fayette	Low Rent Housing 427.1(21)		\$1,508,010	-
25	Fayette	Public Schools 427.1	0-12	\$83,313,600	9.420
25	Fayette	Public Schools 427.1	Colleges	\$62,614,340	-
25	Fayette	Religious Institutions 427.1(8)	Churches	\$31,022,090	-
25	Fayette	Religious Institutions 427.1(8)	Others	\$165,270	-
25	Fayette	Religious Institutions 427.1(8)	Residential	\$2,458,000	-
25	Fayette	Religious Institutions 427.1(8)	Schools	\$3,143,910	-
25	Floyd	Associations of War Veterans 427.1(5)		\$94,040	-
25	Floyd	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$141,690	-
25	Floyd	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$327,300	-
25	Floyd	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,058,220	-
25	Floyd	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$1,301,640	-
25	Floyd	Charitable/Benevolent Societies 427.1(8)	Others	\$13,462,170	-
25	Floyd	Government Property 427.1(1)	State	\$608,060	3.150
25	Floyd	Government Property 427.1(2)	County	\$1,589,500	218.880
25	Floyd	Government Property 427.1(3)	Municipal	\$6,061,060	70.070
25	Floyd	Literary Societies/Educational Institutions 427.1(8)		\$2,227,840	-
25	Floyd	Low Rent Housing 427.1(21)		\$1,089,980	-
25	Floyd	Other		\$41,910	-
25	Floyd	Public Schools 427.1	0-12	\$200,000	20.000
25	Floyd	Public Schools 427.1	Colleges	\$2,222,200	-
25	Floyd	Religious Institutions 427.1(8)	Church Camps	\$1,037,400	-
25	Floyd	Religious Institutions 427.1(8)	Churches	\$20,609,590	-
25	Floyd	Religious Institutions 427.1(8)	Others	\$534,730	-
25	Floyd	Religious Institutions 427.1(8)	Recreational	\$1,434,220	-
25	Floyd	Religious Institutions 427.1(8)	Residential	\$2,426,120	-
25	Floyd	Religious Institutions 427.1(8)	Schools	\$5,142,340	-
25	Floyd	Religious Institutions 427.1(8)a	Exempted Leased Land	\$258,740	0.150

25	Franklin	Associations of War Veterans 427.1(5)		\$243,600	-
25	Franklin	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$427,400	-
25	Franklin	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$64,724,000	28.420
25	Franklin	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$6,666,200	-
25	Franklin	Charitable/Benevolent Societies 427.1(8)	Others	\$13,380,400	-
25	Franklin	Government Property 427.1(1)	State	\$11,779,000	1,320.220
25	Franklin	Government Property 427.1(2)	County	\$27,273,800	511.800
25	Franklin	Government Property 427.1(2)	Federal	\$1,061,000	-
25	Franklin	Government Property 427.1(3)	Municipal	\$32,311,000	-
25	Franklin	Literary Societies/Educational Institutions 427.1(8)		\$722,600	13.540
25	Franklin	Low Rent Housing 427.1(21)		\$7,145,000	-
25	Franklin	Public Schools 427.1	0-12	\$69,895,600	23.940
25	Franklin	Religious Institutions 427.1(8)	Churches	\$37,655,600	19.500
25	Franklin	Religious Institutions 427.1(8)	Residential	\$1,470,600	-
25	Franklin	Religious Institutions 427.1(8)	Schools	\$1,459,400	-
25	Franklin	Religious Institutions 427.1(8)a	Exempted Leased Land	\$5,200	-
25	Fremont	Associations of War Veterans 427.1(5)		\$681,790	-
25	Fremont	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$120,950	-
25	Fremont	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$12,069,390	-
25	Fremont	Charitable/Benevolent Societies 427.1(8)	Others	\$146,920	-
25	Fremont	Dwelling Unit Property 427.1(21A)		\$105,430	-
25	Fremont	Government Property 427.1(1)	State	\$13,271,480	7,875.450
25	Fremont	Government Property 427.1(2)	County	\$10,993,550	614.130
25	Fremont	Government Property 427.1(2)	Federal	\$9,458,750	5,921.620
25	Fremont	Government Property 427.1(3)	Municipal	\$30,139,560	361.330
25	Fremont	Literary Societies/Educational Institutions 427.1(8)		\$1,911,940	14.230
25	Fremont	Low Rent Housing 427.1(21)		\$2,384,830	-
25	Fremont	Other		\$364,590	4.570
25	Fremont	Public Schools 427.1	0-12	\$45,725,520	-
25	Fremont	Religious Institutions 427.1(8)	Churches	\$16,044,940	75.030
25	Fremont	Religious Institutions 427.1(8)	Others	\$80,380	-
25	Fremont	Religious Institutions 427.1(8)	Residential	\$1,041,020	-
25	Fremont	Religious Institutions 427.1(8)	Schools	\$134,510	-
25	Greene	Associations of War Veterans 427.1(5)		\$112,200	-
25	Greene	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$20,600	-
25	Greene	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$586,700	-

25	Greene	Charitable/Benevolent Societies 427.1(8)	Others	\$692,100	-
25	Greene	Literary Societies/Educational Institutions 427.1(8)		\$722,500	-
25	Greene	Low Rent Housing 427.1(21)		\$3,005,400	-
25	Greene	Religious Institutions 427.1(8)	Church Camps	\$501,900	26.790
25	Greene	Religious Institutions 427.1(8)	Churches	\$16,152,500	12.260
25	Greene	Religious Institutions 427.1(8)	Others	\$93,200	-
25	Greene	Religious Institutions 427.1(8)	Recreational	\$2,260,100	-
25	Greene	Religious Institutions 427.1(8)	Residential	\$381,800	-
25	Grundy	Associations of War Veterans 427.1(5)		\$229,090	-
25	Grundy	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$531,800	41.960
25	Grundy	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$301,380	-
25	Grundy	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$37,630,660	7.930
25	Grundy	Charitable/Benevolent Societies 427.1(8)	Others	\$395,030	-
25	Grundy	Government Property 427.1(1)	State	\$1,260,520	43.690
25	Grundy	Government Property 427.1(2)	County	\$9,458,150	887.430
25	Grundy	Government Property 427.1(3)	Municipal	\$19,882,620	312.830
25	Grundy	Low Rent Housing 427.1(21)		\$2,648,955	-
25	Grundy	Public Schools 427.1	0-12	\$67,752,950	23.280
25	Grundy	Religious Institutions 427.1(8)	Churches	\$21,431,930	62.250
25	Grundy	Religious Institutions 427.1(8)	Others	\$1,536,560	99.560
25	Grundy	Religious Institutions 427.1(8)	Residential	\$3,639,730	0.540
25	Grundy	Religious Institutions 427.1(8)	Schools	\$1,166,670	3.960
25	Guthrie	Associations of War Veterans 427.1(5)		\$14,900	0.163
25	Guthrie	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,408,900	86.460
25	Guthrie	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$775,000	0.361
25	Guthrie	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$10,386,600	37.200
25	Guthrie	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$9,422,600	0.612
25	Guthrie	Charitable/Benevolent Societies 427.1(8)	Others	\$7,370,000	129.110
25	Guthrie	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$2,593,300	4.839
25	Guthrie	Government Property 427.1(1)	State	\$8,012,800	4,409.010
25	Guthrie	Government Property 427.1(2)	County	\$7,342,400	1,115.655
25	Guthrie	Government Property 427.1(2)	Federal	\$597,300	297.340
25	Guthrie	Government Property 427.1(3)	Municipal	\$21,285,800	650.031
25	Guthrie	Libraries and Art Galleries 427.1(7)		\$3,209,900	3.279
25	Guthrie	Low Rent Housing 427.1(21)		\$327,400	0.537
25	Guthrie	Public Schools 427.1	0-12	\$73,895,700	187.613

25	Guthrie	Religious Institutions 427.1(8)	Church Camps	\$5,716,100	95.679
25	Guthrie	Religious Institutions 427.1(8)	Churches	\$24,785,300	78.715
25	Guthrie	Religious Institutions 427.1(8)	Residential	\$681,100	38.062
25	Hamilton	Associations of War Veterans 427.1(5)		\$134,710	-
25	Hamilton	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$369,160	-
25	Hamilton	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$335,860	-
25	Hamilton	Charitable/Benevolent Societies 427.1(8)	Others	\$3,154,460	-
25	Hamilton	Government Property 427.1(1)	State	\$3,106,160	-
25	Hamilton	Government Property 427.1(2)	County	\$72,253,040	-
25	Hamilton	Government Property 427.1(2)	Federal	\$603,160	-
25	Hamilton	Government Property 427.1(3)	Municipal	\$33,266,130	-
25	Hamilton	Libraries and Art Galleries 427.1(7)		\$828,910	-
25	Hamilton	Literary Societies/Educational Institutions 427.1(8)		\$5,007,110	-
25	Hamilton	Low Rent Housing 427.1(21)		\$2,004,940	-
25	Hamilton	Public Schools 427.1	0-12	\$52,944,470	-
25	Hamilton	Public Schools 427.1	Colleges	\$2,135,750	-
25	Hamilton	Religious Institutions 427.1(8)	Church Camps	\$4,908,220	-
25	Hamilton	Religious Institutions 427.1(8)	Churches	\$25,317,830	-
25	Hamilton	Religious Institutions 427.1(8)	Others	\$861,600	-
25	Hamilton	Religious Institutions 427.1(8)	Recreational	\$417,900	-
25	Hamilton	Religious Institutions 427.1(8)	Residential	\$4,266,910	-
25	Hamilton	Religious Institutions 427.1(8)	Schools	\$2,709,870	-
25	Hancock	Associations of War Veterans 427.1(5)		\$288,190	-
25	Hancock	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$800,290	44.690
25	Hancock	Charitable/Benevolent Societies 427.1(8)	Others	\$2,135,130	166.290
25	Hancock	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$1,987,460	187.660
25	Hancock	Government Property 427.1(1)	State	\$22,738,120	4,257.540
25	Hancock	Government Property 427.1(2)	County	\$35,476,370	1,531.680
25	Hancock	Government Property 427.1(2)	Federal	\$2,303,130	832.760
25	Hancock	Government Property 427.1(3)	Municipal	\$32,850,100	684.820
25	Hancock	Low Rent Housing 427.1(21)		\$359,330	-
25	Hancock	Public Schools 427.1	0-12	\$37,788,180	33.740
25	Hancock	Religious Institutions 427.1(8)	Churches	\$27,248,120	24.400
25	Hancock	Religious Institutions 427.1(8)	Others	\$170,310	17.850
25	Hancock	Religious Institutions 427.1(8)	Residential	\$3,713,290	1.000
25	Hancock	Religious Institutions 427.1(8)	Schools	\$193,430	15.560

25	Hancock	Religious Institutions 427.1(8)a	Exempted Leased Land	\$149,590	145.830
25	Hardin	Associations of War Veterans 427.1(5)		\$1,475,690	6.220
25	Hardin	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$1,154,000	116.610
25	Hardin	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$7,920	-
25	Hardin	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,026,290	4.990
25	Hardin	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$30,891,690	14.180
25	Hardin	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$12,680,930	8.610
25	Hardin	Charitable/Benevolent Societies 427.1(8)	Others	\$2,906,360	40.500
25	Hardin	Government Property 427.1(1)	State	\$22,678,130	1,275.490
25	Hardin	Government Property 427.1(2)	County	\$29,214,190	4,234.850
25	Hardin	Government Property 427.1(2)	Federal	\$1,483,470	-
25	Hardin	Government Property 427.1(3)	Municipal	\$25,629,930	556.900
25	Hardin	Libraries and Art Galleries 427.1(7)		\$1,267,970	-
25	Hardin	Literary Societies/Educational Institutions 427.1(8)		\$608,420	18.830
25	Hardin	Low Rent Housing 427.1(21)		\$7,249,160	6.840
25	Hardin	Public Schools 427.1	0-12	\$42,523,520	96.394
25	Hardin	Public Schools 427.1	Colleges	\$28,884,040	66.970
25	Hardin	Religious Institutions 427.1(8)	Church Camps	\$2,034,450	122.710
25	Hardin	Religious Institutions 427.1(8)	Churches	\$38,099,690	36.150
25	Hardin	Religious Institutions 427.1(8)	Others	\$697,420	-
25	Hardin	Religious Institutions 427.1(8)	Recreational	\$175,350	56.560
25	Hardin	Religious Institutions 427.1(8)	Residential	\$2,014,300	-
25	Harrison	Associations of War Veterans 427.1(5)		\$248,520	-
25	Harrison	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$735,330	-
25	Harrison	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$54,280	-
25	Harrison	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$14,370,630	-
25	Harrison	Charitable/Benevolent Societies 427.1(8)	Others	\$4,687,780	0.900
25	Harrison	Government Property 427.1(1)	State	\$6,402,850	5,228.830
25	Harrison	Government Property 427.1(2)	County	\$24,394,707	1,588.840
25	Harrison	Government Property 427.1(2)	Federal	\$24,209,890	527.930
25	Harrison	Government Property 427.1(3)	Municipal	\$24,863,290	30.350
25	Harrison	Low Rent Housing 427.1(21)		\$8,939,180	-
25	Harrison	Other		\$1,108,778	4.460
25	Harrison	Public Schools 427.1	0-12	\$112,423,970	0.750
25	Harrison	Religious Institutions 427.1(8)	Churches	\$17,445,930	-
25	Harrison	Religious Institutions 427.1(8)	Others	\$58,650	11.560

25	Harrison	Religious Institutions 427.1(8)	Residential	\$3,849,180	-
25	Henry	Associations of War Veterans 427.1(5)		\$120,460	-
25	Henry	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,106,500	-
25	Henry	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$30,958,760	-
25	Henry	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$3,468,780	-
25	Henry	Charitable/Benevolent Societies 427.1(8)	Others	\$2,754,653	11.220
25	Henry	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$2,681,430	-
25	Henry	Government Property 427.1(3)	Municipal	\$104,130	25,741.120
25	Henry	Homes for Soldiers 427.1(10)		\$98,303,779	2,320.530
25	Henry	Libraries and Art Galleries 427.1(7)		\$9,529,030	-
25	Henry	Literary Societies/Educational Institutions 427.1(8)		\$6,908,350	-
25	Henry	Other		\$628,730	-
25	Henry	Public Schools 427.1	0-12	\$9,700	-
25	Henry	Racetracks 427.1(2)		\$951,070	2.400
25	Henry	Religious Institutions 427.1(8)	Churches	\$21,187,410	48.370
25	Henry	Religious Institutions 427.1(8)	Others	\$4,091,740	-
25	Henry	Religious Institutions 427.1(8)	Recreational	\$62,020	-
25	Henry	Religious Institutions 427.1(8)	Residential	\$899,900	-
25	Henry	Religious Institutions 427.1(8)	Schools	\$841,790	-
25	Henry	Religious Institutions 427.1(8)a	Exempted Leased Land	\$749,530	5.000
25	Howard	Associations of War Veterans 427.1(5)		\$123,520	-
25	Howard	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$3,530,900	50.000
25	Howard	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$346,890	235.110
25	Howard	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$13,612,710	-
25	Howard	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$6,022,410	-
25	Howard	Charitable/Benevolent Societies 427.1(8)	Others	\$2,909,280	64.890
25	Howard	Government Property 427.1(1)	State	\$3,622,320	893.080
25	Howard	Government Property 427.1(2)	County	\$7,908,350	2,414.360
25	Howard	Government Property 427.1(2)	Federal	\$301,200	-
25	Howard	Government Property 427.1(3)	Municipal	\$21,909,040	177.970
25	Howard	Libraries and Art Galleries 427.1(7)		\$627,860	-
25	Howard	Low Rent Housing 427.1(21)		\$5,205,120	-
25	Howard	Public Schools 427.1	0-12	\$54,139,160	37.170
25	Howard	Public Schools 427.1	Colleges	\$1,206,970	-
25	Howard	Religious Institutions 427.1(8)	Churches	\$15,624,820	14.550
25	Howard	Religious Institutions 427.1(8)	Others	\$469,950	-

25	Howard	Religious Institutions 427.1(8)	Residential	\$106,170	-
25	Howard	Religious Institutions 427.1(8)	Schools	\$7,211,240	2.560
25	Humboldt	Associations of War Veterans 427.1(5)		\$34,150	-
25	Humboldt	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$13,300	37.730
25	Humboldt	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$28,030	-
25	Humboldt	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$77,600	-
25	Humboldt	Charitable/Benevolent Societies 427.1(8)	Others	\$762,434	-
25	Humboldt	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$9,208,010	-
25	Humboldt	Government Property 427.1(1)	State	\$2,164,008	718.400
25	Humboldt	Government Property 427.1(2)	County	\$3,453,987	872.330
25	Humboldt	Government Property 427.1(3)	Municipal	\$15,047,994	35.200
25	Humboldt	Literary Societies/Educational Institutions 427.1(8)		\$477,130	-
25	Humboldt	Low Rent Housing 427.1(21)		\$1,978,517	-
25	Humboldt	Other		\$200,516	-
25	Humboldt	Public Schools 427.1	0-12	\$14,044	-
25	Humboldt	Religious Institutions 427.1(8)	Churches	\$2,761,463	-
25	Humboldt	Religious Institutions 427.1(8)	Others	\$79,030	-
25	Humboldt	Religious Institutions 427.1(8)	Recreational	\$74,880	-
25	Humboldt	Religious Institutions 427.1(8)	Schools	\$2,299,670	-
25	Humboldt	Religious Institutions 427.1(8)a	Exempted Leased Land	\$3,652	18.110
25	Ida	Associations of War Veterans 427.1(5)		\$1,346,620	6.550
25	Ida	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$858,810	35.750
25	Ida	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$278,920	-
25	Ida	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$29,972,710	1.580
25	Ida	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$583,870	-
25	Ida	Charitable/Benevolent Societies 427.1(8)	Others	\$522,370	-
25	Ida	Government Property 427.1(1)	State	\$1,381,910	29.410
25	Ida	Government Property 427.1(2)	County	\$7,619,030	692.907
25	Ida	Government Property 427.1(3)	Municipal	\$34,600,670	257.692
25	Ida	Literary Societies/Educational Institutions 427.1(8)		\$202,740	-
25	Ida	Low Rent Housing 427.1(21)		\$177,760	-
25	Ida	Public Schools 427.1	0-12	\$54,094,580	9.180
25	Ida	Religious Institutions 427.1(8)	Churches	\$39,444,620	13.850
25	Ida	Religious Institutions 427.1(8)	Others	\$118,690	21.110
25	Ida	Religious Institutions 427.1(8)	Residential	\$1,607,870	-
25	Iowa	Associations of War Veterans 427.1(5)		\$1,443,460	-

25	Iowa	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$25,120	-
25	Iowa	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$35,890	-
25	Iowa	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$2,296,870	-
25	Iowa	Charitable/Benevolent Societies 427.1(8)	Others	\$3,530,070	1.720
25	Iowa	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$23,207,550	-
25	Iowa	Government Property 427.1(1)	State	\$2,649,590	716.170
25	Iowa	Government Property 427.1(2)	County	\$11,207,665	1,148.910
25	Iowa	Government Property 427.1(2)	Federal	\$240,020	-
25	Iowa	Government Property 427.1(3)	Municipal	\$33,150,200	25.960
25	Iowa	Homes for Soldiers 427.1(10)		\$6,609,720	6,075.130
25	Iowa	Libraries and Art Galleries 427.1(7)		\$254,890	-
25	Iowa	Literary Societies/Educational Institutions 427.1(8)		\$1,056,380	0.440
25	Iowa	Low Rent Housing 427.1(21)		\$4,916,430	-
25	Iowa	Other		\$789,280	23.400
25	Iowa	Public Schools 427.1	0-12	\$45,967,160	-
25	Iowa	Public Schools 427.1	Colleges	\$161,910	-
25	Iowa	Public Schools 427.1	Regent	\$581,480	-
25	Iowa	Religious Institutions 427.1(8)	Church Camps	\$1,677,200	-
25	Iowa	Religious Institutions 427.1(8)	Churches	\$17,202,090	-
25	Iowa	Religious Institutions 427.1(8)	Others	\$670,890	-
25	Iowa	Religious Institutions 427.1(8)	Residential	\$756,310	-
25	Iowa	Religious Institutions 427.1(8)	Schools	\$1,474,650	-
25	Jackson	Associations of War Veterans 427.1(5)		\$7,700	-
25	Jackson	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$389,200	51.080
25	Jackson	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,533,700	-
25	Jackson	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$14,647,300	-
25	Jackson	Charitable/Benevolent Societies 427.1(8)	Others	\$3,192,500	-
25	Jackson	Dwelling Unit Property 427.1(21A)		\$2,989,700	-
25	Jackson	Government Property 427.1(1)	State	\$7,972,100	1,479.900
25	Jackson	Government Property 427.1(2)	County	\$20,671,300	2,301.620
25	Jackson	Government Property 427.1(2)	Federal	\$4,206,400	13,251.700
25	Jackson	Government Property 427.1(3)	Municipal	\$20,783,600	110.220
25	Jackson	Literary Societies/Educational Institutions 427.1(8)		\$3,878,800	-
25	Jackson	Low Rent Housing 427.1(21)		\$1,459,600	-
25	Jackson	Other		\$0	-
25	Jackson	Public Schools 427.1	0-12	\$33,011,400	-

25	Jackson	Public Schools 427.1	Colleges	\$1,807,300	-
25	Jackson	Religious Institutions 427.1(8)	Church Camps	\$2,536,200	80.640
25	Jackson	Religious Institutions 427.1(8)	Churches	\$11,209,800	-
25	Jackson	Religious Institutions 427.1(8)	Others	\$460,000	21.000
25	Jackson	Religious Institutions 427.1(8)	Residential	\$831,500	-
25	Jackson	Religious Institutions 427.1(8)	Schools	\$3,313,800	-
25	Jackson	Religious Institutions 427.1(8)a	Exempted Leased Land	\$141,200	67.520
25	Jasper	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$124,870	13.850
25	Jasper	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,935,710	77.790
25	Jasper	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$14,420,130	87.650
25	Jasper	Charitable/Benevolent Societies 427.1(8)	Others	\$14,143,020	9.750
25	Jasper	Government Property 427.1(1)	State	\$42,252,500	3,809.190
25	Jasper	Government Property 427.1(2)	County	\$22,674,080	3,085.000
25	Jasper	Government Property 427.1(2)	Federal	\$17,150,720	6,324.520
25	Jasper	Government Property 427.1(3)	Municipal	\$43,483,370	1,631.641
25	Jasper	Libraries and Art Galleries 427.1(7)		\$5,965,550	72.080
25	Jasper	Low Rent Housing 427.1(21)		\$4,957,050	0.820
25	Jasper	Public Schools 427.1	0-12	\$141,850,740	253.606
25	Jasper	Public Schools 427.1	Colleges	\$35,336,510	599.730
25	Jasper	Religious Institutions 427.1(8)	Churches	\$39,521,730	263.150
25	Jasper	Religious Institutions 427.1(8)	Others	\$1,343,970	102.920
25	Jasper	Religious Institutions 427.1(8)	Residential	\$4,425,490	0.310
25	Jasper	Religious Institutions 427.1(8)	Schools	\$2,887,510	9.380
25	Jefferson	Associations of War Veterans 427.1(5)		\$293,000	-
25	Jefferson	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,917,300	34.590
25	Jefferson	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$339,400	8.520
25	Jefferson	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$41,927,900	38.320
25	Jefferson	Charitable/Benevolent Societies 427.1(8)	Others	\$4,532,012	64.250
25	Jefferson	Government Property 427.1(1)	State	\$104,000	78.670
25	Jefferson	Government Property 427.1(2)	County	\$10,543,900	1,291.370
25	Jefferson	Government Property 427.1(3)	Municipal	\$36,549,100	1,194.530
25	Jefferson	Literary Societies/Educational Institutions 427.1(8)		\$477,400	0.500
25	Jefferson	Low Rent Housing 427.1(21)		\$3,051,700	0.370
25	Jefferson	Public Schools 427.1	0-12	\$32,951,900	146.020
25	Jefferson	Public Schools 427.1	Colleges	\$85,913,000	368.210
25	Jefferson	Religious Institutions 427.1(8)	Churches	\$22,169,154	55.890

25	Jefferson	Religious Institutions 427.1(8)	Others	\$4,442,600	99.200
25	Jefferson	Religious Institutions 427.1(8)	Recreational	\$164,600	2.560
25	Jefferson	Religious Institutions 427.1(8)	Residential	\$2,379,400	6.080
25	Jefferson	Religious Institutions 427.1(8)	Schools	\$267,300	1.920
25	Johnson	Associations of War Veterans 427.1(5)		\$5,377,000	1.650
25	Johnson	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$1,919,400	21.370
25	Johnson	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$541,600	121.110
25	Johnson	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$40,200	-
25	Johnson	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$111,385,800	2.330
25	Johnson	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$539,400	-
25	Johnson	Charitable/Benevolent Societies 427.1(8)	Others	\$22,371,950	119.070
25	Johnson	Government Property 427.1(1)	State	\$48,010,100	419.070
25	Johnson	Government Property 427.1(2)	County	\$7,567,600	1,489.280
25	Johnson	Government Property 427.1(2)	Federal	\$10,285,500	109.880
25	Johnson	Government Property 427.1(3)	Municipal	\$196,301,876	1,349.790
25	Johnson	Literary Societies/Educational Institutions 427.1(8)		\$10,110,700	149.410
25	Johnson	Low Rent Housing 427.1(21)		\$2,541,552	0.760
25	Johnson	Other		\$25,716,500	132.310
25	Johnson	Public Schools 427.1	0-12	\$374,889,500	253.010
25	Johnson	Public Schools 427.1	Regent	\$139,463,800	40.920
25	Johnson	Religious Institutions 427.1(8)	Church Camps	\$1,374,300	-
25	Johnson	Religious Institutions 427.1(8)	Churches	\$98,562,600	164.900
25	Johnson	Religious Institutions 427.1(8)	Others	\$1,883,000	0.580
25	Johnson	Religious Institutions 427.1(8)	Recreational	\$903,400	-
25	Johnson	Religious Institutions 427.1(8)	Residential	\$2,834,100	-
25	Johnson	Religious Institutions 427.1(8)	Schools	\$7,588,100	3.410
25	Jones	Associations of War Veterans 427.1(5)		\$263,970	-
25	Jones	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$4,231,880	43.380
25	Jones	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$830,180	-
25	Jones	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$6,823,210	-
25	Jones	Charitable/Benevolent Societies 427.1(8)	Others	\$16,773,605	164.780
25	Jones	Government Property 427.1(1)	State	\$4,687,830	3,004.580
25	Jones	Government Property 427.1(2)	County	\$62,213,660	456.610
25	Jones	Government Property 427.1(3)	Municipal	\$8,912,260	87.060
25	Jones	Literary Societies/Educational Institutions 427.1(8)		\$85,490,760	90.770
25	Jones	Low Rent Housing 427.1(21)		\$6,919,470	8.560

25	Jones	Religious Institutions 427.1(8)	Church Camps	\$552,250	-
25	Jones	Religious Institutions 427.1(8)	Churches	\$27,922,940	81.730
25	Jones	Religious Institutions 427.1(8)	Residential	\$2,068,105	20.720
25	Jones	Religious Institutions 427.1(8)	Schools	\$3,592,160	2.360
25	Keokuk	Associations of War Veterans 427.1(5)		\$164,550	-
25	Keokuk	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$124,690	78.000
25	Keokuk	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$388,230	-
25	Keokuk	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$652,480	-
25	Keokuk	Charitable/Benevolent Societies 427.1(8)	Others	\$2,307,900	80.670
25	Keokuk	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$2,030,600	1.050
25	Keokuk	Government Property 427.1(1)	State	\$1,943,746	1,545.620
25	Keokuk	Government Property 427.1(2)	County	\$158,230	107.200
25	Keokuk	Government Property 427.1(3)	Municipal	\$23,960	11.490
25	Keokuk	Literary Societies/Educational Institutions 427.1(8)		\$209,070	-
25	Keokuk	Low Rent Housing 427.1(21)		\$1,353,980	-
25	Keokuk	Public Schools 427.1	0-12	\$22,787,310	43.630
25	Keokuk	Religious Institutions 427.1(8)	Churches	\$9,252,880	43.380
25	Keokuk	Religious Institutions 427.1(8)	Others	\$215,290	35.000
25	Keokuk	Religious Institutions 427.1(8)	Residential	\$1,034,550	11.720
25	Keokuk	Religious Institutions 427.1(8)	Schools	\$488,490	10.560
25	Keokuk	Religious Institutions 427.1(8)a	Exempted Leased Land	\$144,698	109.600
25	Kossuth	Associations of War Veterans 427.1(5)		\$506,607	-
25	Kossuth	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$3,071,849	-
25	Kossuth	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,463,785	0.400
25	Kossuth	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$23,615,687	-
25	Kossuth	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$5,560,304	-
25	Kossuth	Charitable/Benevolent Societies 427.1(8)	Others	\$13,989,141	194.770
25	Kossuth	Government Property 427.1(1)	State	\$3,908,818	746.860
25	Kossuth	Government Property 427.1(2)	County	\$16,005,942	2,255.300
25	Kossuth	Government Property 427.1(2)	Federal	\$7,876,984	6,579.160
25	Kossuth	Government Property 427.1(3)	Municipal	\$46,055,760	203.350
25	Kossuth	Libraries and Art Galleries 427.1(7)		\$114,859	-
25	Kossuth	Literary Societies/Educational Institutions 427.1(8)		\$502,384	-
25	Kossuth	Low Rent Housing 427.1(21)		\$3,348,878	-
25	Kossuth	Other		\$215,534	1.360
25	Kossuth	Public Schools 427.1	0-12	\$52,354,569	5.000

25	Kossuth	Public Schools 427.1	Colleges	\$2,814,873	-
25	Kossuth	Religious Institutions 427.1(8)	Churches	\$35,657,291	-
25	Kossuth	Religious Institutions 427.1(8)	Others	\$3,322,095	-
25	Kossuth	Religious Institutions 427.1(8)	Residential	\$2,666,139	-
25	Kossuth	Religious Institutions 427.1(8)	Schools	\$11,649,672	-
25	Kossuth	Religious Institutions 427.1(8)a	Exempted Leased Land	\$375,171	139.450
25	Lee	Associations of War Veterans 427.1(5)		\$235,370	-
25	Lee	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$221,440	6.760
25	Lee	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,697,510	-
25	Lee	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$17,586,840	-
25	Lee	Charitable/Benevolent Societies 427.1(8)	Others	\$8,600,460	7.120
25	Lee	Government Property 427.1(1)	State	\$7,499,970	2,029.220
25	Lee	Government Property 427.1(2)	County	\$38,336,940	537.800
25	Lee	Government Property 427.1(2)	Federal	\$948,100	-
25	Lee	Government Property 427.1(3)	Municipal	\$11,809,450	335.340
25	Lee	Libraries and Art Galleries 427.1(7)		\$34,280	-
25	Lee	Literary Societies/Educational Institutions 427.1(8)		\$688,300	-
25	Lee	Low Rent Housing 427.1(21)		\$13,792,210	-
25	Lee	Other		\$2,213,170	348.200
25	Lee	Public Schools 427.1	0-12	\$5,066,740	93.260
25	Lee	Public Schools 427.1	Colleges	\$10,265,790	-
25	Lee	Religious Institutions 427.1(8)	Churches	\$45,305,820	3.650
25	Lee	Religious Institutions 427.1(8)	Others	\$1,912,710	0.250
25	Lee	Religious Institutions 427.1(8)	Residential	\$1,024,410	-
25	Lee	Religious Institutions 427.1(8)	Schools	\$6,794,560	-
25	Linn			\$100,100	160.270
25	Linn	Associations of War Veterans 427.1(5)		\$6,097,000	25.964
25	Linn	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$9,750,000	553.610
25	Linn	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$3,966,200	172.840
25	Linn	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$5,902,600	9.362
25	Linn	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$24,577,300	20.260
25	Linn	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$9,903,500	28.920
25	Linn	Charitable/Benevolent Societies 427.1(8)	Others	\$47,111,400	1,441.349
25	Linn	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$16,416,100	6.700
25	Linn	Government Property 427.1(1)	State	\$32,856,900	6,220.544
25	Linn	Government Property 427.1(2)	County	\$149,097,400	16,832.234

25	Linn	Government Property 427.1(2)	Federal	\$7,801,800	9.000
25	Linn	Government Property 427.1(3)	Municipal	\$409,883,000	6,077.415
25	Linn	Libraries and Art Galleries 427.1(7)		\$10,721,700	6.120
25	Linn	Literary Societies/Educational Institutions 427.1(8)		\$56,730,100	949.238
25	Linn	Low Rent Housing 427.1(21)		\$21,866,400	32.882
25	Linn	Public Schools 427.1	0-12	\$840,638,800	1,559.896
25	Linn	Public Schools 427.1	Colleges	\$122,084,100	1,221.502
25	Linn	Religious Institutions 427.1(8)	Church Camps	\$653,900	0.642
25	Linn	Religious Institutions 427.1(8)	Churches	\$279,055,600	775.316
25	Linn	Religious Institutions 427.1(8)	Others	\$5,347,300	30.276
25	Linn	Religious Institutions 427.1(8)	Recreational	\$24,200	0.728
25	Linn	Religious Institutions 427.1(8)	Residential	\$16,143,400	201.140
25	Linn	Religious Institutions 427.1(8)	Schools	\$3,625,400	29.720
25	Linn	Religious Institutions 427.1(8)a	Exempted Leased Land	\$1,537,600	667.462
25	Louisa	Associations of War Veterans 427.1(5)		\$321,000	1.330
25	Louisa	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$342,710	93.870
25	Louisa	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,786,020	47.670
25	Louisa	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$303,400	-
25	Louisa	Charitable/Benevolent Societies 427.1(8)	Others	\$2,887,320	21.961
25	Louisa	Government Property 427.1(1)	State	\$4,834,650	5,790.318
25	Louisa	Government Property 427.1(2)	County	\$10,350,830	3,292.196
25	Louisa	Government Property 427.1(2)	Federal	\$5,436,090	2,903.266
25	Louisa	Government Property 427.1(3)	Municipal	\$8,089,340	312.650
25	Louisa	Literary Societies/Educational Institutions 427.1(8)		\$1,807,160	2.003
25	Louisa	Public Schools 427.1	0-12	\$13,238,507	120.930
25	Louisa	Religious Institutions 427.1(8)	Churches	\$10,182,670	31.390
25	Louisa	Religious Institutions 427.1(8)	Residential	\$1,019,760	1.979
25	Lucas	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$12,300	67.450
25	Lucas	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$188,055	15.810
25	Lucas	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$400,335	-
25	Lucas	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$3,630,406	6.960
25	Lucas	Charitable/Benevolent Societies 427.1(8)	Others	\$1,575,301	27.040
25	Lucas	Government Property 427.1(1)	State	\$1,610,734	2,886.670
25	Lucas	Government Property 427.1(2)	County	\$4,202,187	4,222.490
25	Lucas	Government Property 427.1(2)	Federal	\$316,404	-
25	Lucas	Government Property 427.1(3)	Municipal	\$6,537,302	1,126.284

25	Lucas	Low Rent Housing 427.1(21)		\$3,759,348	-
25	Lucas	Public Schools 427.1	0-12	\$25,822,462	36.510
25	Lucas	Religious Institutions 427.1(8)	Church Camps	\$33,756,244	144.150
25	Lucas	Religious Institutions 427.1(8)	Churches	\$18,299,762	6,972.090
25	Lucas	Religious Institutions 427.1(8)	Others	\$3,759,348	-
25	Lucas	Religious Institutions 427.1(8)	Residential	\$22,852,945	1,519.293
25	Lyon	Associations of War Veterans 427.1(5)		\$103,550	-
25	Lyon	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$111,350	-
25	Lyon	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$133,960	-
25	Lyon	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$21,584,810	-
25	Lyon	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$9,749,400	-
25	Lyon	Charitable/Benevolent Societies 427.1(8)	Others	\$911,650	-
25	Lyon	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$2,617,890	-
25	Lyon	Government Property 427.1(1)	State	\$7,085,540	383.150
25	Lyon	Government Property 427.1(2)	County	\$24,237,590	622.940
25	Lyon	Government Property 427.1(2)	Federal	\$777,560	114.400
25	Lyon	Government Property 427.1(3)	Municipal	\$31,394,590	3.880
25	Lyon	Literary Societies/Educational Institutions 427.1(8)		\$551,560	-
25	Lyon	Low Rent Housing 427.1(21)		\$5,139,320	-
25	Lyon	Public Schools 427.1	0-12	\$63,655,670	9.240
25	Lyon	Racetracks 427.1(2)		\$2,961,570	8.000
25	Lyon	Religious Institutions 427.1(8)	Churches	\$60,140,570	33.400
25	Lyon	Religious Institutions 427.1(8)	Recreational	\$363,410	-
25	Lyon	Religious Institutions 427.1(8)	Residential	\$6,875,360	-
25	Lyon	Religious Institutions 427.1(8)	Schools	\$2,660,540	48.580
25	Madison	Associations of War Veterans 427.1(5)		\$112,800	-
25	Madison	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$600	0.960
25	Madison	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$557,000	61.290
25	Madison	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$37,600	-
25	Madison	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$424,400	-
25	Madison	Charitable/Benevolent Societies 427.1(8)	Others	\$6,571,100	458.720
25	Madison	Government Property 427.1(1)	State	\$2,060,600	2,405.800
25	Madison	Government Property 427.1(2)	County	\$13,525,100	2,016.860
25	Madison	Government Property 427.1(2)	Federal	\$314,300	-
25	Madison	Government Property 427.1(3)	Municipal	\$11,076,100	846.890
25	Madison	Literary Societies/Educational Institutions 427.1(8)		\$2,973,000	-

25	Madison	Low Rent Housing 427.1(21)		\$4,421,000	-
25	Madison	Other		\$9,000	-
25	Madison	Public Schools 427.1	0-12	\$53,299,800	30.170
25	Madison	Religious Institutions 427.1(8)	Churches	\$25,748,600	-
25	Madison	Religious Institutions 427.1(8)	Others	\$599,200	-
25	Madison	Religious Institutions 427.1(8)	Recreational	\$926,400	-
25	Madison	Religious Institutions 427.1(8)	Residential	\$2,426,600	21.910
25	Madison	Religious Institutions 427.1(8)	Schools	\$85,200	-
25	Mahaska	Associations of War Veterans 427.1(5)		\$508,950	-
25	Mahaska	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$20,130	2.430
25	Mahaska	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$0	-
25	Mahaska	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$5,007,800	39.000
25	Mahaska	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$3,854,440	-
25	Mahaska	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$1,136,520	-
25	Mahaska	Charitable/Benevolent Societies 427.1(8)	Others	\$8,254,240	299.540
25	Mahaska	Government Property 427.1(1)	State	\$2,912,500	1,962.890
25	Mahaska	Government Property 427.1(2)	County	\$6,691,360	1,586.960
25	Mahaska	Government Property 427.1(2)	Federal	\$236,380	-
25	Mahaska	Government Property 427.1(3)	Municipal	\$37,400,390	257.890
25	Mahaska	Literary Societies/Educational Institutions 427.1(8)		\$9,501,990	21.760
25	Mahaska	Low Rent Housing 427.1(21)		\$5,186,100	-
25	Mahaska	Public Schools 427.1	0-12	\$1,822,900	219.550
25	Mahaska	Religious Institutions 427.1(8)	Churches	\$54,093,360	-
25	Mahaska	Religious Institutions 427.1(8)	Others	\$1,334,790	4.610
25	Mahaska	Religious Institutions 427.1(8)	Recreational	\$456,080	-
25	Mahaska	Religious Institutions 427.1(8)	Residential	\$4,512,420	-
25	Mahaska	Religious Institutions 427.1(8)	Schools	\$3,792,320	-
25	Marion	Associations of War Veterans 427.1(5)		\$147,240	-
25	Marion	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$804,579	171.490
25	Marion	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$6,506,050	-
25	Marion	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$785,650	-
25	Marion	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$103,774,820	-
25	Marion	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$39,096,210	-
25	Marion	Charitable/Benevolent Societies 427.1(8)	Others	\$7,946,950	-
25	Marion	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$4,381,210	-
25	Marion	Government Property 427.1(1)	State	\$2,660,112	1,377.830

25	Marion	Government Property 427.1(2)	County	\$22,987,444	638.440
25	Marion	Government Property 427.1(2)	Federal	\$24,406,106	42,146.100
25	Marion	Government Property 427.1(3)	Municipal	\$119,789,160	380.500
25	Marion	Libraries and Art Galleries 427.1(7)		\$489,200	-
25	Marion	Literary Societies/Educational Institutions 427.1(8)		\$150,065,981	110.300
25	Marion	Low Rent Housing 427.1(21)		\$5,014,030	-
25	Marion	Other		\$1,469,511	17.200
25	Marion	Public Schools 427.1	0-12	\$186,018,820	-
25	Marion	Religious Institutions 427.1(8)	Church Camps	\$2,214,170	144.390
25	Marion	Religious Institutions 427.1(8)	Churches	\$130,445,344	-
25	Marion	Religious Institutions 427.1(8)	Others	\$8,427,732	47.540
25	Marion	Religious Institutions 427.1(8)	Recreational	\$578,810	-
25	Marion	Religious Institutions 427.1(8)	Residential	\$9,819,130	-
25	Marion	Religious Institutions 427.1(8)	Schools	\$49,792,350	7.330
25	Marshall	Associations of War Veterans 427.1(5)		\$330,620	-
25	Marshall	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$49,200,070	76.540
25	Marshall	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,925,780	-
25	Marshall	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$412,300	-
25	Marshall	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$57,671,890	-
25	Marshall	Government Property 427.1(1)	State	\$32,098,510	2,410.430
25	Marshall	Government Property 427.1(2)	County	\$12,475,650	2,954.180
25	Marshall	Government Property 427.1(3)	Municipal	\$41,093,390	1,624.780
25	Marshall	Libraries and Art Galleries 427.1(7)		\$239,890	-
25	Marshall	Literary Societies/Educational Institutions 427.1(8)		\$641,490	-
25	Marshall	Low Rent Housing 427.1(21)		\$7,104,470	1.600
25	Marshall	Other		\$7,507,400	180.030
25	Marshall	Public Schools 427.1	0-12	\$80,629,230	22.600
25	Marshall	Public Schools 427.1	Colleges	\$19,946,570	-
25	Marshall	Religious Institutions 427.1(8)	Churches	\$42,658,050	43.690
25	Marshall	Religious Institutions 427.1(8)	Others	\$1,585,810	-
25	Marshall	Religious Institutions 427.1(8)	Residential	\$3,919,790	3.180
25	Marshall	Religious Institutions 427.1(8)	Schools	\$2,222,320	9.150
25	Mills	Associations of War Veterans 427.1(5)		\$708,509	-
25	Mills	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$52,773	-
25	Mills	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$683,895	-
25	Mills	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$2,851,285	-

25	Mills	Charitable/Benevolent Societies 427.1(8)	Others	\$4,315,374	4.480
25	Mills	Government Property 427.1(1)	State	\$7,453,623	3,336.770
25	Mills	Government Property 427.1(2)	County	\$25,376,331	774.380
25	Mills	Government Property 427.1(2)	Federal	\$7,344,915	3,867.510
25	Mills	Government Property 427.1(3)	Municipal	\$31,045,326	252.290
25	Mills	Literary Societies/Educational Institutions 427.1(8)		\$1,652,080	-
25	Mills	Low Rent Housing 427.1(21)		\$4,589,331	-
25	Mills	Other		\$2,828,034	754.330
25	Mills	Public Schools 427.1	0-12	\$52,026,105	-
25	Mills	Religious Institutions 427.1(8)	Churches	\$9,954,886	0.190
25	Mills	Religious Institutions 427.1(8)	Others	\$422,945	-
25	Mills	Religious Institutions 427.1(8)	Recreational	\$196,016	-
25	Mills	Religious Institutions 427.1(8)	Residential	\$1,750,180	-
25	Mitchell	Associations of War Veterans 427.1(5)		\$921,750	-
25	Mitchell	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$2,192,550	-
25	Mitchell	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$24,512,680	-
25	Mitchell	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$8,631,030	-
25	Mitchell	Charitable/Benevolent Societies 427.1(8)	Others	\$5,264,660	-
25	Mitchell	Government Property 427.1(1)	State	\$2,896,810	115.040
25	Mitchell	Government Property 427.1(2)	County	\$29,652,470	2,111.310
25	Mitchell	Government Property 427.1(2)	Federal	\$237,600	-
25	Mitchell	Government Property 427.1(3)	Municipal	\$30,614,430	70.430
25	Mitchell	Libraries and Art Galleries 427.1(7)		\$330,630	-
25	Mitchell	Literary Societies/Educational Institutions 427.1(8)		\$1,597,630	48.080
25	Mitchell	Low Rent Housing 427.1(21)		\$1,749,870	-
25	Mitchell	Other		\$754,710	0.840
25	Mitchell	Public Schools 427.1	0-12	\$49,175,800	6.940
25	Mitchell	Religious Institutions 427.1(8)	Churches	\$23,844,886	11.070
25	Mitchell	Religious Institutions 427.1(8)	Others	\$103,720	-
25	Mitchell	Religious Institutions 427.1(8)	Residential	\$2,245,654	-
25	Mitchell	Religious Institutions 427.1(8)	Schools	\$297,510	-
25	Monona	Associations of War Veterans 427.1(5)		\$336,763	1.060
25	Monona	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$3,252,917	314.600
25	Monona	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$184,762	0.400
25	Monona	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$18,115,027	16.100
25	Monona	Government Property 427.1(1)	State	\$1,204,781	4,055.310

25	Monona	Government Property 427.1(2)	County	\$1,165,388	482.410
25	Monona	Government Property 427.1(3)	Municipal	\$22,188,703	484.390
25	Monona	Literary Societies/Educational Institutions 427.1(8)		\$380,324	1.090
25	Monona	Low Rent Housing 427.1(21)		\$1,707,924	5.180
25	Monona	Religious Institutions 427.1(8)	Church Camps	\$1,181,427	11.100
25	Monona	Religious Institutions 427.1(8)	Churches	\$13,400,447	36.410
25	Monona	Religious Institutions 427.1(8)	Residential	\$803,487	3.070
25	Monona	Religious Institutions 427.1(8)	Schools	\$540,821	-
25	Monroe	Associations of War Veterans 427.1(5)		\$351,480	-
25	Monroe	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$598,300	-
25	Monroe	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$18,560	225,100.000
25	Monroe	Charitable/Benevolent Societies 427.1(8)	Others	\$3,011,182	29,700.810
25	Monroe	Government Property 427.1(1)	State	\$3,282,574	3,729.100
25	Monroe	Government Property 427.1(2)	County	\$29,159,023	4,169.550
25	Monroe	Government Property 427.1(2)	Federal	\$534,870	91.290
25	Monroe	Government Property 427.1(3)	Municipal	\$3,379,480	24,306.540
25	Monroe	Literary Societies/Educational Institutions 427.1(8)		\$200,880	-
25	Monroe	Low Rent Housing 427.1(21)		\$2,143,113	-
25	Monroe	Public Schools 427.1	0-12	\$10,834,432	-
25	Monroe	Public Schools 427.1	Colleges	\$313,680	-
25	Monroe	Religious Institutions 427.1(8)	Churches	\$11,041,844	-
25	Monroe	Religious Institutions 427.1(8)	Others	\$15,543	9.040
25	Monroe	Religious Institutions 427.1(8)	Recreational	\$1,139,183	-
25	Monroe	Religious Institutions 427.1(8)	Residential	\$832,540	-
25	Monroe	Religious Institutions 427.1(8)	Schools	\$151,010	-
25	Montgomery	Associations of War Veterans 427.1(5)		\$55,620	-
25	Montgomery	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$435,130	14.880
25	Montgomery	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$61,870	-
25	Montgomery	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$149,240	-
25	Montgomery	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$20,776,740	-
25	Montgomery	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$1,764,420	-
25	Montgomery	Charitable/Benevolent Societies 427.1(8)	Others	\$10,996,280	-
25	Montgomery	Government Property 427.1(1)	State	\$1,072,070	7.140
25	Montgomery	Government Property 427.1(2)	County	\$1,694,250	768.700
25	Montgomery	Government Property 427.1(2)	Federal	\$211,110	-
25	Montgomery	Government Property 427.1(3)	Municipal	\$15,820,330	90.210

25	Montgomery	Literary Societies/Educational Institutions 427.1(8)		\$43,440	-
25	Montgomery	Low Rent Housing 427.1(21)		\$4,795,110	-
25	Montgomery	Other		\$1,348,850	22.960
25	Montgomery	Public Schools 427.1	0-12	\$21,667,550	-
25	Montgomery	Public Schools 427.1	Colleges	\$0	-
25	Montgomery	Religious Institutions 427.1(8)	Church Camps	\$148,950	-
25	Montgomery	Religious Institutions 427.1(8)	Churches	\$2,474,160	-
25	Montgomery	Religious Institutions 427.1(8)	Others	\$172,070	-
25	Montgomery	Religious Institutions 427.1(8)	Residential	\$767,770	-
25	Montgomery	Religious Institutions 427.1(8)	Schools	\$289,950	-
25	Montgomery	Religious Institutions 427.1(8)a	Exempted Leased Land	\$13,290	-
25	Muscatine	Associations of War Veterans 427.1(5)		\$1,052,160	6.670
25	Muscatine	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,067,850	70.350
25	Muscatine	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,616,100	0.390
25	Muscatine	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$52,478,110	21.060
25	Muscatine	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$18,483,920	67.190
25	Muscatine	Charitable/Benevolent Societies 427.1(8)	Others	\$34,690,501	465.430
25	Muscatine	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$3,780,740	2.470
25	Muscatine	Government Property 427.1(1)	State	\$16,230,060	3,407.000
25	Muscatine	Government Property 427.1(2)	County	\$37,945,490	2,098.600
25	Muscatine	Government Property 427.1(2)	Federal	\$3,090,370	234.420
25	Muscatine	Government Property 427.1(3)	Municipal	\$122,479,900	2,228.120
25	Muscatine	Low Rent Housing 427.1(21)		\$14,097,300	25.130
25	Muscatine	Public Schools 427.1	0-12	\$194,106,440	306.540
25	Muscatine	Public Schools 427.1	Colleges	\$24,646,490	29.570
25	Muscatine	Religious Institutions 427.1(8)	Church Camps	\$2,157,570	25.460
25	Muscatine	Religious Institutions 427.1(8)	Churches	\$81,579,759	232.470
25	Muscatine	Religious Institutions 427.1(8)	Others	\$898,100	24.900
25	Muscatine	Religious Institutions 427.1(8)	Residential	\$2,103,706	2.630
25	Muscatine	Religious Institutions 427.1(8)	Schools	\$6,033,268	14.640
25	Muscatine	Religious Institutions 427.1(8)a	Exempted Leased Land	\$264,820	122.440
25	O'Brien	Associations of War Veterans 427.1(5)		\$403,410	5.420
25	O'Brien	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$802,650	99.890
25	O'Brien	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$206,960	-
25	O'Brien	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$358,410	-
25	O'Brien	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$19,527,930	25.710

25	O'Brien	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$4,000,290	-
25	O'Brien	Charitable/Benevolent Societies 427.1(8)	Others	\$11,870,060	138.180
25	O'Brien	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$4,059,740	-
25	O'Brien	Government Property 427.1(1)	State	\$1,177,910	510.870
25	O'Brien	Government Property 427.1(2)	County	\$10,515,720	674.910
25	O'Brien	Government Property 427.1(2)	Federal	\$354,700	-
25	O'Brien	Government Property 427.1(3)	Municipal	\$22,534,780	779.503
25	O'Brien	Libraries and Art Galleries 427.1(7)		\$2,555,980	-
25	O'Brien	Literary Societies/Educational Institutions 427.1(8)		\$3,910,810	1.390
25	O'Brien	Low Rent Housing 427.1(21)		\$200,660	-
25	O'Brien	Other		\$72,220	35.530
25	O'Brien	Public Schools 427.1	0-12	\$39,226,080	160.900
25	O'Brien	Religious Institutions 427.1(8)	Churches	\$23,057,240	30.900
25	O'Brien	Religious Institutions 427.1(8)	Residential	\$3,299,450	0.170
25	O'Brien	Religious Institutions 427.1(8)	Schools	\$5,240,540	-
25	O'Brien	Religious Institutions 427.1(8)a	Exempted Leased Land	\$355,847	311.260
25	Osceola	Associations of War Veterans 427.1(5)		\$748,330	-
25	Osceola	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$636,580	67.340
25	Osceola	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$7,301,390	-
25	Osceola	Charitable/Benevolent Societies 427.1(8)	Others	\$1,180,370	-
25	Osceola	Government Property 427.1(1)	State	\$7,893,920	-
25	Osceola	Government Property 427.1(2)	County	\$20,639,275	-
25	Osceola	Government Property 427.1(2)	Federal	\$648,700	-
25	Osceola	Government Property 427.1(3)	Municipal	\$12,961,070	-
25	Osceola	Literary Societies/Educational Institutions 427.1(8)		\$228,140	-
25	Osceola	Other		\$2,654,610	241.170
25	Osceola	Public Schools 427.1	0-12	\$23,855,500	-
25	Osceola	Religious Institutions 427.1(8)	Churches	\$20,355,500	-
25	Osceola	Religious Institutions 427.1(8)	Others	\$17,220	-
25	Osceola	Religious Institutions 427.1(8)	Recreational	\$90,760	-
25	Osceola	Religious Institutions 427.1(8)	Residential	\$1,500,940	-
25	Osceola	Religious Institutions 427.1(8)	Schools	\$747,960	-
25	Osceola	Religious Institutions 427.1(8)a	Exempted Leased Land	\$88,500	9.790
25	Page	Associations of War Veterans 427.1(5)		\$295,800	-
25	Page	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,421,420	-
25	Page	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$486,060	-

25	Page	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$37,125,570	-
25	Page	Charitable/Benevolent Societies 427.1(8)	Others	\$6,479,420	77.490
25	Page	Government Property 427.1(1)	State	\$2,434,610	11.550
25	Page	Government Property 427.1(2)	County	\$4,955,900	31.230
25	Page	Government Property 427.1(2)	Federal	\$49,980	-
25	Page	Government Property 427.1(3)	Municipal	\$13,390,700	13.890
25	Page	Libraries and Art Galleries 427.1(7)		\$1,455,786	-
25	Page	Literary Societies/Educational Institutions 427.1(8)		\$655,670	-
25	Page	Low Rent Housing 427.1(21)		\$8,426,965	-
25	Page	Other		\$426,900	-
25	Page	Public Schools 427.1	0-12	\$21,553,820	9.590
25	Page	Public Schools 427.1	Colleges	\$398,400	-
25	Page	Religious Institutions 427.1(8)	Churches	\$4,534,160	13.050
25	Page	Religious Institutions 427.1(8)	Others	\$138,170	-
25	Page	Religious Institutions 427.1(8)	Recreational	\$281,110	-
25	Page	Religious Institutions 427.1(8)	Residential	\$992,850	-
25	Page	Religious Institutions 427.1(8)	Schools	\$3,359,390	2.450
25	Page	Religious Institutions 427.1(8)a	Exempted Leased Land	\$170,990	13.330
25	Palo Alto	Associations of War Veterans 427.1(5)		\$814,610	-
25	Palo Alto	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$6,688,880	-
25	Palo Alto	Charitable/Benevolent Societies 427.1(8)	Others	\$3,431,580	-
25	Palo Alto	Government Property 427.1(1)	State	\$7,777,080	2,832.610
25	Palo Alto	Government Property 427.1(2)	County	\$45,968,420	2,444.190
25	Palo Alto	Government Property 427.1(2)	Federal	\$1,703,410	763.910
25	Palo Alto	Government Property 427.1(3)	Municipal	\$17,826,290	221.420
25	Palo Alto	Literary Societies/Educational Institutions 427.1(8)		\$118,350	-
25	Palo Alto	Low Rent Housing 427.1(21)		\$1,737,790	-
25	Palo Alto	Other		\$8,540	6.260
25	Palo Alto	Public Schools 427.1	0-12	\$32,667,850	-
25	Palo Alto	Public Schools 427.1	Colleges	\$23,731,530	350.770
25	Palo Alto	Religious Institutions 427.1(8)	Churches	\$19,367,410	150.000
25	Palo Alto	Religious Institutions 427.1(8)	Others	\$399,070	-
25	Palo Alto	Religious Institutions 427.1(8)	Recreational	\$999,370	-
25	Palo Alto	Religious Institutions 427.1(8)	Residential	\$2,110,980	-
25	Palo Alto	Religious Institutions 427.1(8)	Schools	\$2,356,570	-
25	Plymouth	Associations of War Veterans 427.1(5)		\$91,980	-

25	Plymouth	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$72,260	-
25	Plymouth	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$145,150	-
25	Plymouth	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$2,444,150	-
25	Plymouth	Charitable/Benevolent Societies 427.1(8)	Others	\$9,649,240	85.920
25	Plymouth	Government Property 427.1(1)	State	\$2,502,320	2,783.340
25	Plymouth	Government Property 427.1(2)	County	\$1,497,940	1,965.810
25	Plymouth	Government Property 427.1(2)	Federal	\$0	94.260
25	Plymouth	Government Property 427.1(3)	Municipal	\$16,966,492	1,003.820
25	Plymouth	Literary Societies/Educational Institutions 427.1(8)		\$410,320	-
25	Plymouth	Low Rent Housing 427.1(21)		\$2,960,110	-
25	Plymouth	Other		\$366,010	41.470
25	Plymouth	Public Schools 427.1	0-12	\$2,487,060	47.010
25	Plymouth	Religious Institutions 427.1(8)	Churches	\$12,232,540	0.660
25	Plymouth	Religious Institutions 427.1(8)	Others	\$511,240	16.200
25	Plymouth	Religious Institutions 427.1(8)	Recreational	\$12,400	-
25	Plymouth	Religious Institutions 427.1(8)	Residential	\$2,636,780	-
25	Plymouth	Religious Institutions 427.1(8)	Schools	\$3,716,200	-
25	Plymouth	Religious Institutions 427.1(8)a	Exempted Leased Land	\$463,420	167.660
25	Pocahontas	Associations of War Veterans 427.1(5)		\$256,970	-
25	Pocahontas	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$649,916	-
25	Pocahontas	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$275,873	-
25	Pocahontas	Charitable/Benevolent Societies 427.1(8)	Others	\$1,477,099	25.970
25	Pocahontas	Government Property 427.1(1)	State	\$3,110,920	627.430
25	Pocahontas	Government Property 427.1(2)	County	\$8,785,964	2,509.220
25	Pocahontas	Government Property 427.1(2)	Federal	\$3,530,633	641.410
25	Pocahontas	Government Property 427.1(3)	Municipal	\$16,287,223	215.820
25	Pocahontas	Low Rent Housing 427.1(21)		\$621,050	-
25	Pocahontas	Public Schools 427.1	0-12	\$17,991,091	-
25	Pocahontas	Religious Institutions 427.1(8)	Churches	\$9,892,083	51.360
25	Pocahontas	Religious Institutions 427.1(8)	Others	\$83,691	-
25	Pocahontas	Religious Institutions 427.1(8)	Residential	\$812,282	-
25	Pocahontas	Religious Institutions 427.1(8)	Schools	\$936,459	-
25	Polk	Associations of War Veterans 427.1(5)		\$3,479,600	
25	Polk	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$19,080	8.763
25	Polk	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$21,285,260	
25	Polk	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$22,971,500	

25	Polk	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$892,697,570	
25	Polk	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$126,727,000	
25	Polk	Charitable/Benevolent Societies 427.1(8)	Others	\$671,150,950	
25	Polk	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$106,134,300	
25	Polk	Educational Institutions Property Owned 427.1(9)		\$650,366,310	
25	Polk	Government Property 427.1(1)	State	\$646,080,690	
25	Polk	Government Property 427.1(2)	County	\$410,076,810	
25	Polk	Government Property 427.1(2)	Federal	\$262,038,530	
25	Polk	Government Property 427.1(3)	Municipal	\$1,309,960,590	
25	Polk	Literary Societies/Educational Institutions 427.1(8)		\$33,942,320	
25	Polk	Low Rent Housing 427.1(21)		\$36,625,200	
25	Polk	Public Schools 427.1	0-12	\$2,245,837,850	
25	Polk	Public Schools 427.1	Colleges	\$162,557,100	
25	Polk	Public Schools 427.1	Regent	\$6,378,900	
25	Polk	Religious Institutions 427.1(8)	Church Camps	\$488,000	
25	Polk	Religious Institutions 427.1(8)	Churches	\$1,030,284,520	
25	Polk	Religious Institutions 427.1(8)	Others	\$122,781,660	
25	Polk	Religious Institutions 427.1(8)	Recreational	\$1,336,520	
25	Polk	Religious Institutions 427.1(8)	Residential	\$35,959,520	
25	Polk	Religious Institutions 427.1(8)	Schools	\$188,519,640	
25	Polk	Religious Institutions 427.1(8)a	Exempted Leased Land	\$374,130	58.377
25	Pottawattamie	Associations of War Veterans 427.1(5)		\$429,400	-
25	Pottawattamie	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,812,400	-
25	Pottawattamie	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,093,600	-
25	Pottawattamie	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$99,527,800	-
25	Pottawattamie	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$31,372,100	-
25	Pottawattamie	Charitable/Benevolent Societies 427.1(8)	Others	\$134,719,000	39.000
25	Pottawattamie	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$546,700	-
25	Pottawattamie	Government Property 427.1(1)	State	\$61,825,300	837.890
25	Pottawattamie	Government Property 427.1(2)	County	\$98,710,100	2,632.780
25	Pottawattamie	Government Property 427.1(2)	Federal	\$36,057,900	-
25	Pottawattamie	Government Property 427.1(3)	Municipal	\$288,507,310	1,150.830
25	Pottawattamie	Libraries and Art Galleries 427.1(7)		\$88,100	-
25	Pottawattamie	Literary Societies/Educational Institutions 427.1(8)		\$3,363,300	13.880
25	Pottawattamie	Low Rent Housing 427.1(21)		\$9,860,100	-
25	Pottawattamie	Public Schools 427.1	0-12	\$290,971,100	111.540

25	Pottawattamie	Public Schools 427.1	Colleges	\$167,217,500	81.550
25	Pottawattamie	Religious Institutions 427.1(8)	Churches	\$112,413,342	-
25	Pottawattamie	Religious Institutions 427.1(8)	Others	\$10,679,230	15.350
25	Pottawattamie	Religious Institutions 427.1(8)	Recreational	\$169,900	-
25	Pottawattamie	Religious Institutions 427.1(8)	Residential	\$10,455,318	-
25	Pottawattamie	Religious Institutions 427.1(8)	Schools	\$12,553,200	-
25	Poweshiek	Associations of War Veterans 427.1(5)		\$223,210	-
25	Poweshiek	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$15,170	5.060
25	Poweshiek	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$415,580	18.920
25	Poweshiek	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,255,480	53.000
25	Poweshiek	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$20,331,060	-
25	Poweshiek	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$5,250,330	-
25	Poweshiek	Charitable/Benevolent Societies 427.1(8)	Others	\$7,625,360	32.480
25	Poweshiek	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$8,529,880	-
25	Poweshiek	Government Property 427.1(1)	State	\$845,210	181.280
25	Poweshiek	Government Property 427.1(2)	County	\$12,910,140	2,324.630
25	Poweshiek	Government Property 427.1(2)	Federal	\$364,210	-
25	Poweshiek	Government Property 427.1(3)	Municipal	\$25,809,510	386.300
25	Poweshiek	Literary Societies/Educational Institutions 427.1(8)		\$334,210,830	-
25	Poweshiek	Public Schools 427.1	0-12	\$37,541,020	105.550
25	Poweshiek	Public Schools 427.1	Colleges	\$3,228,550	-
25	Poweshiek	Religious Institutions 427.1(8)	Church Camps	\$202,990	37.500
25	Poweshiek	Religious Institutions 427.1(8)	Churches	\$13,191,050	31.960
25	Poweshiek	Religious Institutions 427.1(8)	Others	\$223,530	0.530
25	Poweshiek	Religious Institutions 427.1(8)	Recreational	\$266,570	-
25	Poweshiek	Religious Institutions 427.1(8)	Residential	\$1,403,070	3.000
25	Poweshiek	Religious Institutions 427.1(8)	Schools	\$103,190	-
25	Ringgold	Associations of War Veterans 427.1(5)		\$98,937	-
25	Ringgold	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$459,918	-
25	Ringgold	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$74,160	-
25	Ringgold	Charitable/Benevolent Societies 427.1(8)	Others	\$156,584	-
25	Ringgold	Government Property 427.1(1)	State	\$5,468,003	4,092.480
25	Ringgold	Government Property 427.1(2)	County	\$23,626,711	841.750
25	Ringgold	Government Property 427.1(2)	Federal	\$235,560	-
25	Ringgold	Government Property 427.1(3)	Municipal	\$6,820,520	39.120
25	Ringgold	Literary Societies/Educational Institutions 427.1(8)		\$158,811	-

25	Ringgold	Low Rent Housing 427.1(21)		\$2,412,652	-
25	Ringgold	Public Schools 427.1	0-12	\$24,025,341	0.370
25	Ringgold	Religious Institutions 427.1(8)	Churches	\$6,648,095	-
25	Ringgold	Religious Institutions 427.1(8)	Residential	\$483,579	-
25	Sac			\$6,258,220	3,491.130
25	Sac	Associations of War Veterans 427.1(5)		\$138,390	0.520
25	Sac	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$2,179,170	53.780
25	Sac	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$17,650	-
25	Sac	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$137,300	7.340
25	Sac	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$1,291,120	0.840
25	Sac	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$467,980	4.050
25	Sac	Government Property 427.1(2)	County	\$22,204,510	356.650
25	Sac	Government Property 427.1(2)	Federal	\$730,180	927.790
25	Sac	Literary Societies/Educational Institutions 427.1(8)		\$514,690	-
25	Sac	Low Rent Housing 427.1(21)		\$1,507,596	-
25	Sac	Public Schools 427.1	0-12	\$12,146,660	-
25	Sac	Religious Institutions 427.1(8)	Churches	\$13,178,110	3.570
25	Sac	Religious Institutions 427.1(8)	Residential	\$1,001,090	-
25	Sac	Religious Institutions 427.1(8)	Schools	\$9,250	-
25	Sac	Religious Institutions 427.1(8)a	Exempted Leased Land	\$348,520	130.060
25	Scott	Associations of War Veterans 427.1(5)		\$1,131,500	4.597
25	Scott	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$3,465,500	102.254
25	Scott	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$5,921,900	249.179
25	Scott	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$93,578,500	111.691
25	Scott	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$18,504,400	13.392
25	Scott	Charitable/Benevolent Societies 427.1(8)	Others	\$17,880,300	309.952
25	Scott	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$15,668,900	7.571
25	Scott	Government Property 427.1(1)	State	\$8,861,700	2,265.611
25	Scott	Government Property 427.1(2)	County	\$32,264,800	2,558.766
25	Scott	Government Property 427.1(2)	Federal	\$13,141,200	2,419.941
25	Scott	Government Property 427.1(3)	Municipal	\$155,201,400	1,514.591
25	Scott	Libraries and Art Galleries 427.1(7)		\$11,522,900	8.428
25	Scott	Literary Societies/Educational Institutions 427.1(8)		\$5,689,800	10.550
25	Scott	Low Rent Housing 427.1(21)		\$2,834,500	4.811
25	Scott	Public Schools 427.1	0-12	\$221,177,800	604.493
25	Scott	Public Schools 427.1	Colleges	\$17,854,300	150.910

25	Scott	Religious Institutions 427.1(8)	Churches	\$70,427,000	260.000
25	Scott	Religious Institutions 427.1(8)	Others	\$1,866,700	61.410
25	Scott	Religious Institutions 427.1(8)	Residential	\$2,413,300	7.576
25	Scott	Religious Institutions 427.1(8)	Schools	\$10,766,600	13.897
25	Shelby	Associations of War Veterans 427.1(5)		\$325,707	3.480
25	Shelby	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$20,840	-
25	Shelby	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$27,208,741	-
25	Shelby	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$13,806,644	-
25	Shelby	Charitable/Benevolent Societies 427.1(8)	Others	\$3,781,953	23.830
25	Shelby	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$264,346	-
25	Shelby	Government Property 427.1(1)	State	\$508,414	1,299.280
25	Shelby	Government Property 427.1(2)	County	\$5,857,671	949.320
25	Shelby	Government Property 427.1(2)	Federal	\$0	-
25	Shelby	Government Property 427.1(3)	Municipal	\$9,116,159	386.290
25	Shelby	Low Rent Housing 427.1(21)		\$1,755,594	-
25	Shelby	Public Schools 427.1	0-12	\$42,262,218	-
25	Shelby	Religious Institutions 427.1(8)	Churches	\$17,471,155	20.250
25	Shelby	Religious Institutions 427.1(8)	Others	\$24,802	61.720
25	Shelby	Religious Institutions 427.1(8)	Recreational	\$510,918	2.960
25	Shelby	Religious Institutions 427.1(8)	Residential	\$1,918,842	-
25	Shelby	Religious Institutions 427.1(8)	Schools	\$4,229,286	-
25	Sioux	Associations of War Veterans 427.1(5)		\$245,940	-
25	Sioux	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$161,090	-
25	Sioux	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$70,313,860	-
25	Sioux	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$36,119,200	-
25	Sioux	Charitable/Benevolent Societies 427.1(8)	Others	\$21,479,970	-
25	Sioux	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$9,320,080	-
25	Sioux	Government Property 427.1(1)	State	\$3,555,960	147.480
25	Sioux	Government Property 427.1(2)	County	\$44,663,450	3,706.230
25	Sioux	Government Property 427.1(2)	Federal	\$219,330	-
25	Sioux	Government Property 427.1(3)	Municipal	\$182,556,120	689.690
25	Sioux	Literary Societies/Educational Institutions 427.1(8)		\$194,388,645	8.220
25	Sioux	Low Rent Housing 427.1(21)		\$8,386,500	-
25	Sioux	Other		\$20,577,750	653.820
25	Sioux	Public Schools 427.1	0-12	\$154,471,870	1.890
25	Sioux	Public Schools 427.1	Colleges	\$35,573,870	-

25	Sioux	Religious Institutions 427.1(8)	Church Camps	\$5,088,970	158.340
25	Sioux	Religious Institutions 427.1(8)	Churches	\$156,414,840	79.660
25	Sioux	Religious Institutions 427.1(8)	Others	\$5,666,270	36.030
25	Sioux	Religious Institutions 427.1(8)	Recreational	\$488,850	6.010
25	Sioux	Religious Institutions 427.1(8)	Residential	\$7,359,880	-
25	Sioux	Religious Institutions 427.1(8)	Schools	\$61,008,170	16.870
25	Sioux	Religious Institutions 427.1(8)a	Exempted Leased Land	\$1,235,140	566.140
25	Story			\$889,700	-
25	Story	Associations of War Veterans 427.1(5)		\$643,200	5.500
25	Story	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$723,700	126.000
25	Story	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$650,400	119.030
25	Story	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$12,577,300	42.280
25	Story	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$26,185,300	35.110
25	Story	Charitable/Benevolent Societies 427.1(8)	Others	\$2,034,200	82.230
25	Story	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$2,255,800	1.230
25	Story	Government Property 427.1(1)	State	\$9,138,600	1,939.580
25	Story	Government Property 427.1(2)	County	\$37,765,500	3,226.170
25	Story	Government Property 427.1(2)	Federal	\$292,300	101.500
25	Story	Government Property 427.1(3)	Municipal	\$151,851,700	1,280.082
25	Story	Literary Societies/Educational Institutions 427.1(8)		\$427,800	-
25	Story	Low Rent Housing 427.1(21)		\$868,400	3.000
25	Story	Public Schools 427.1	0-12	\$91,193,900	256.431
25	Story	Public Schools 427.1	Colleges	\$11,759,500	1,773.300
25	Story	Religious Institutions 427.1(8)	Churches	\$24,971,300	120.100
25	Story	Religious Institutions 427.1(8)	Others	\$4,020,300	48.220
25	Story	Religious Institutions 427.1(8)	Recreational	\$183,200	0.410
25	Story	Religious Institutions 427.1(8)	Residential	\$1,594,000	-
25	Story	Religious Institutions 427.1(8)	Schools	\$253,300	3.000
25	Tama	Associations of War Veterans 427.1(5)		\$493,050	2.060
25	Tama	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$247,490	12.520
25	Tama	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,148,650	66.010
25	Tama	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$908,440	-
25	Tama	Charitable/Benevolent Societies 427.1(8)	Others	\$2,691,910	0.990
25	Tama	Government Property 427.1(1)	State	\$4,178,341	5,350.680
25	Tama	Government Property 427.1(2)	County	\$5,293,320	1,451.370
25	Tama	Government Property 427.1(2)	Federal	\$693,659	2,243.720

25	Tama	Government Property 427.1(3)	Municipal	\$23,272,020	1,240.880
25	Tama	Low Rent Housing 427.1(21)		\$2,419,720	-
25	Tama	Public Schools 427.1	0-12	\$18,114,410	223.530
25	Tama	Religious Institutions 427.1(8)	Church Camps	\$1,635,810	247.330
25	Tama	Religious Institutions 427.1(8)	Churches	\$8,127,630	37.510
25	Tama	Religious Institutions 427.1(8)	Others	\$415,030	45.430
25	Tama	Religious Institutions 427.1(8)	Residential	\$1,388,230	19.500
25	Tama	Religious Institutions 427.1(8)	Schools	\$293,800	1.120
25	Taylor	Associations of War Veterans 427.1(5)		\$164,390	-
25	Taylor	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$52,050	66.590
25	Taylor	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$141,650	0.280
25	Taylor	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$27,820	-
25	Taylor	Government Property 427.1(1)	State	\$152,714	186.180
25	Taylor	Government Property 427.1(2)	County	\$3,648,708	1,403.220
25	Taylor	Government Property 427.1(3)	Municipal	\$2,620,782	364.770
25	Taylor	Literary Societies/Educational Institutions 427.1(8)		\$136,920	0.110
25	Taylor	Low Rent Housing 427.1(21)		\$1,295,646	3.800
25	Taylor	Other		\$14,290	-
25	Taylor	Public Schools 427.1	0-12	\$14,116,576	35.470
25	Taylor	Religious Institutions 427.1(8)	Churches	\$3,713,393	22.340
25	Taylor	Religious Institutions 427.1(8)	Others	\$208,000	18.040
25	Taylor	Religious Institutions 427.1(8)	Residential	\$675,180	-
25	Taylor	Religious Institutions 427.1(8)	Schools	\$750,040	-
25	Union	Associations of War Veterans 427.1(5)		\$38,500	-
25	Union	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$568,100	-
25	Union	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$4,539,680	-
25	Union	Charitable/Benevolent Societies 427.1(8)	Others	\$2,390,630	-
25	Union	Government Property 427.1(1)	State	\$52,805,060	-
25	Union	Government Property 427.1(2)	County	\$9,630,160	25.550
25	Union	Government Property 427.1(2)	Federal	\$271,430	-
25	Union	Government Property 427.1(3)	Municipal	\$16,345,580	197.530
25	Union	Libraries and Art Galleries 427.1(7)		\$201,680	-
25	Union	Public Schools 427.1	0-12	\$62,367,670	-
25	Union	Public Schools 427.1	Colleges	\$38,626,280	-
25	Union	Religious Institutions 427.1(8)	Churches	\$5,029,350	-
25	Union	Religious Institutions 427.1(8)	Residential	\$606,770	-

25	Union	Religious Institutions 427.1(8)	Schools	\$279,220	-
25	Van Buren	Associations of War Veterans 427.1(5)		\$436,630	-
25	Van Buren	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$1,611,190	-
25	Van Buren	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$217,730	-
25	Van Buren	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$17,340,340	-
25	Van Buren	Charitable/Benevolent Societies 427.1(8)	Others	\$3,276,570	-
25	Van Buren	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$4,919,250	-
25	Van Buren	Government Property 427.1(1)	State	\$35,433,910	-
25	Van Buren	Government Property 427.1(2)	County	\$16,290,140	1.090
25	Van Buren	Government Property 427.1(2)	Federal	\$439,490	-
25	Van Buren	Government Property 427.1(3)	Municipal	\$8,586,730	-
25	Van Buren	Libraries and Art Galleries 427.1(7)		\$179,770	-
25	Van Buren	Literary Societies/Educational Institutions 427.1(8)		\$826,627	-
25	Van Buren	Low Rent Housing 427.1(21)		\$357,220	-
25	Van Buren	Other		\$735,760	-
25	Van Buren	Public Schools 427.1	0-12	\$13,396,360	6.610
25	Van Buren	Religious Institutions 427.1(8)	Church Camps	\$1,396,580	-
25	Van Buren	Religious Institutions 427.1(8)	Churches	\$5,086,060	-
25	Van Buren	Religious Institutions 427.1(8)	Others	\$815,980	-
25	Van Buren	Religious Institutions 427.1(8)	Recreational	\$12,740	-
25	Van Buren	Religious Institutions 427.1(8)	Residential	\$851,020	-
25	Van Buren	Religious Institutions 427.1(8)	Schools	\$773,730	-
25	Wapello	Charitable/Benevolent Societies 427.1(6)b	Cemetery Assoc Leased Land	\$384,352	38.930
25	Wapello	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$689,620	23.790
25	Wapello	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$5,478,742	1.710
25	Wapello	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$10,947,710	-
25	Wapello	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$3,458,730	-
25	Wapello	Charitable/Benevolent Societies 427.1(8)	Others	\$6,339,857	-
25	Wapello	Government Property 427.1(1)	State	\$9,771,837	1,405.910
25	Wapello	Government Property 427.1(2)	County	\$21,841,070	1,207.560
25	Wapello	Government Property 427.1(2)	Federal	\$9,670,205	-
25	Wapello	Government Property 427.1(3)	Municipal	\$73,400,594	398.270
25	Wapello	Libraries and Art Galleries 427.1(7)		\$239,700	-
25	Wapello	Literary Societies/Educational Institutions 427.1(8)		\$1,791,100	-
25	Wapello	Low Rent Housing 427.1(21)		\$2,553,506	-
25	Wapello	Other		\$0	15.500

25	Wapello	Public Schools 427.1	0-12	\$47,556,385	4.250
25	Wapello	Public Schools 427.1	Colleges	\$39,365,034	-
25	Wapello	Religious Institutions 427.1(8)	Church Camps	\$1,949,090	-
25	Wapello	Religious Institutions 427.1(8)	Churches	\$24,778,638	-
25	Wapello	Religious Institutions 427.1(8)	Residential	\$1,969,534	-
25	Wapello	Religious Institutions 427.1(8)	Schools	\$1,893,290	-
25	Warren	Associations of War Veterans 427.1(5)		\$1,306,800	-
25	Warren	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$754,200	242.500
25	Warren	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$1,194,900	29.380
25	Warren	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$6,378,600	-
25	Warren	Charitable/Benevolent Societies 427.1(8)	Others	\$21,493,450	37.940
25	Warren	Government Property 427.1(1)	State	\$5,567,100	965.160
25	Warren	Government Property 427.1(2)	County	\$66,846,100	6,022.590
25	Warren	Government Property 427.1(2)	Federal	\$6,381,000	5,447.600
25	Warren	Government Property 427.1(3)	Municipal	\$107,491,500	669.810
25	Warren	Literary Societies/Educational Institutions 427.1(8)		\$98,014,200	24.420
25	Warren	Low Rent Housing 427.1(21)		\$1,057,100	-
25	Warren	Public Schools 427.1	0-12	\$262,550,700	-
25	Warren	Religious Institutions 427.1(8)	Church Camps	\$4,332,500	208.050
25	Warren	Religious Institutions 427.1(8)	Churches	\$70,216,750	0.370
25	Warren	Religious Institutions 427.1(8)	Residential	\$7,106,850	-
25	Warren	Religious Institutions 427.1(8)	Schools	\$2,191,900	-
25	Washington	Associations of War Veterans 427.1(5)		\$292,725	1.600
25	Washington	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$129,400	103.580
25	Washington	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$439,700	-
25	Washington	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$43,672,900	-
25	Washington	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$33,721,200	-
25	Washington	Charitable/Benevolent Societies 427.1(8)	Others	\$23,887,600	14.968
25	Washington	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$2,926,500	-
25	Washington	Government Property 427.1(1)	State	\$12,047,700	2,050.706
25	Washington	Government Property 427.1(2)	County	\$20,065,900	1,900.862
25	Washington	Government Property 427.1(2)	Federal	\$2,372,200	-
25	Washington	Government Property 427.1(3)	Municipal	\$51,565,500	760.860
25	Washington	Libraries and Art Galleries 427.1(7)		\$10,642,600	-
25	Washington	Literary Societies/Educational Institutions 427.1(8)		\$235,500	-
25	Washington	Low Rent Housing 427.1(21)		\$3,656,400	-

25	Washington	Public Schools 427.1	0-12	\$112,474,600	67.200
25	Washington	Public Schools 427.1	Colleges	\$8,838,200	-
25	Washington	Religious Institutions 427.1(8)	Church Camps	\$4,387,600	241.280
25	Washington	Religious Institutions 427.1(8)	Churches	\$36,703,740	70.417
25	Washington	Religious Institutions 427.1(8)	Others	\$840,600	3.940
25	Washington	Religious Institutions 427.1(8)	Residential	\$1,161,500	1.000
25	Washington	Religious Institutions 427.1(8)	Schools	\$169,500	3.010
25	Wayne	Associations of War Veterans 427.1(5)		\$111,720	-
25	Wayne	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$498,371	0.070
25	Wayne	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$67,500	0.210
25	Wayne	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$18,338,280	-
25	Wayne	Charitable/Benevolent Societies 427.1(8)	Others	\$494,090	4.030
25	Wayne	Government Property 427.1(1)	State	\$498,210	381.600
25	Wayne	Government Property 427.1(2)	County	\$3,098,090	1,127.060
25	Wayne	Government Property 427.1(3)	Municipal	\$5,549,760	362.800
25	Wayne	Literary Societies/Educational Institutions 427.1(8)		\$2,177,970	-
25	Wayne	Low Rent Housing 427.1(21)		\$2,732,670	-
25	Wayne	Public Schools 427.1	0-12	\$17,992,310	11.370
25	Wayne	Religious Institutions 427.1(8)	Churches	\$7,104,150	11.580
25	Wayne	Religious Institutions 427.1(8)	Residential	\$952,520	-
25	Webster	Associations of War Veterans 427.1(5)		\$258,100	-
25	Webster	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$349,090	38.140
25	Webster	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$46,905,490	-
25	Webster	Charitable/Benevolent Societies 427.1(8)	Others	\$13,803,390	132.131
25	Webster	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$13,922,220	7.070
25	Webster	Government Property 427.1(1)	State	\$1,852,840	1,081.850
25	Webster	Government Property 427.1(2)	County	\$10,514,300	1,051.438
25	Webster	Government Property 427.1(2)	Federal	\$52,940	217.420
25	Webster	Government Property 427.1(3)	Municipal	\$8,931,520	1,605.433
25	Webster	Libraries and Art Galleries 427.1(7)		\$8,963,300	-
25	Webster	Literary Societies/Educational Institutions 427.1(8)		\$1,021,380	-
25	Webster	Low Rent Housing 427.1(21)		\$5,858,270	-
25	Webster	Public Schools 427.1	0-12	\$21,090,370	22.855
25	Webster	Public Schools 427.1	Colleges	\$16,148,930	124.136
25	Webster	Religious Institutions 427.1(8)	Church Camps	\$790,940	433.330
25	Webster	Religious Institutions 427.1(8)	Churches	\$17,926,000	16.407

25	Webster	Religious Institutions 427.1(8)	Others	\$3,075,310	-
25	Webster	Religious Institutions 427.1(8)	Recreational	\$2,907,980	523.740
25	Webster	Religious Institutions 427.1(8)	Residential	\$1,955,700	1.380
25	Webster	Religious Institutions 427.1(8)	Schools	\$3,629,250	-
25	Winnebago	Associations of War Veterans 427.1(5)		\$179,930	-
25	Winnebago	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$3,521,770	-
25	Winnebago	Charitable/Benevolent Societies 427.1(8)	Others	\$13,858,540	20.830
25	Winnebago	Government Property 427.1(1)	State	\$1,896,340	1,876.640
25	Winnebago	Government Property 427.1(2)	County	\$9,212,370	1,906.320
25	Winnebago	Government Property 427.1(2)	Federal	\$1,308,780	1,089.280
25	Winnebago	Government Property 427.1(3)	Municipal	\$19,923,860	243.160
25	Winnebago	Low Rent Housing 427.1(21)		\$1,882,070	-
25	Winnebago	Public Schools 427.1	0-12	\$23,148,840	111.810
25	Winnebago	Religious Institutions 427.1(8)	Churches	\$11,440,940	57.190
25	Winnebago	Religious Institutions 427.1(8)	Others	\$26,690	22.660
25	Winnebago	Religious Institutions 427.1(8)	Residential	\$1,491,840	-
25	Winneshiek	Charitable/Benevolent Societies 427.1(8)	Agricultural Societies	\$2,846,640	99.940
25	Winneshiek	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$5,768,719	29.840
25	Winneshiek	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$712,010	-
25	Winneshiek	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$16,430,940	-
25	Winneshiek	Government Property 427.1(1)	State	\$7,088,050	7,368.940
25	Winneshiek	Government Property 427.1(2)	County	\$69,636,750	1,281.470
25	Winneshiek	Government Property 427.1(3)	Municipal	\$10,529,400	692.560
25	Winneshiek	Libraries and Art Galleries 427.1(7)		\$275,680	-
25	Winneshiek	Literary Societies/Educational Institutions 427.1(8)		\$95,678,700	323.350
25	Winneshiek	Low Rent Housing 427.1(21)		\$3,773,880	8.520
25	Winneshiek	Other		\$1,866,070	105.830
25	Winneshiek	Public Schools 427.1	0-12	\$23,584,770	-
25	Winneshiek	Religious Institutions 427.1(8)	Churches	\$18,344,240	63.510
25	Winneshiek	Religious Institutions 427.1(8)	Residential	\$340,080	-
25	Winneshiek	Religious Institutions 427.1(8)	Schools	\$4,000	-
25	Woodbury	Associations of War Veterans 427.1(5)		\$255,250	-
25	Woodbury	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$2,916,270	10.180
25	Woodbury	Charitable/Benevolent Societies 427.1(8)	Others	\$2,445,620	15.040
25	Woodbury	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$1,507,280	-
25	Woodbury	Government Property 427.1(1)	State	\$5,982,300	2,343.610

25	Woodbury	Government Property 427.1(2)	County	\$21,673,060	5,880.590
25	Woodbury	Government Property 427.1(3)	Municipal	\$21,573,310	654.823
25	Woodbury	Libraries and Art Galleries 427.1(7)		\$289,350	33.880
25	Woodbury	Literary Societies/Educational Institutions 427.1(8)		\$176,720	-
25	Woodbury	Public Schools 427.1	0-12	\$94,485,370	8.500
25	Woodbury	Religious Institutions 427.1(8)	Churches	\$17,368,000	19.874
25	Woodbury	Religious Institutions 427.1(8)	Others	\$1,851,840	22.910
25	Woodbury	Religious Institutions 427.1(8)	Residential	\$1,804,270	3.700
25	Woodbury	Religious Institutions 427.1(8)	Schools	\$574,670	-
25	Worth	Associations of War Veterans 427.1(5)		\$686,258	-
25	Worth	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$7,733,274	-
25	Worth	Charitable/Benevolent Societies 427.1(8)	Others	\$2,053,447	37.793
25	Worth	Government Property 427.1(1)	State	\$7,493,228	3,499.080
25	Worth	Government Property 427.1(2)	County	\$14,876,615	3,098.536
25	Worth	Government Property 427.1(2)	Federal	\$2,777,838	1,616.280
25	Worth	Government Property 427.1(3)	Municipal	\$28,771,712	303.451
25	Worth	Libraries and Art Galleries 427.1(7)		\$193,948	9.500
25	Worth	Low Rent Housing 427.1(21)		\$3,092,123	3.210
25	Worth	Public Schools 427.1	0-12	\$46,299,653	102.530
25	Worth	Public Schools 427.1	Regent	\$1,110,469	377.140
25	Worth	Religious Institutions 427.1(8)	Churches	\$13,223,113	27.330
25	Worth	Religious Institutions 427.1(8)	Others	\$275,205	44.140
25	Worth	Religious Institutions 427.1(8)	Residential	\$1,305,470	1.330
25	Worth	Religious Institutions 427.1(8)a	Exempted Leased Land	\$232,989	117.500
25	Wright	Associations of War Veterans 427.1(5)		\$502,400	-
25	Wright	Charitable/Benevolent Societies 427.1(8)	Fraternal Organizations	\$499,800	-
25	Wright	Charitable/Benevolent Societies 427.1(8)	Hospitals	\$166,200	-
25	Wright	Charitable/Benevolent Societies 427.1(8)	Nursing Homes	\$2,484,600	-
25	Wright	Charitable/Benevolent Societies 427.1(8)	Others	\$2,469,800	0.650
25	Wright	Charitable/Benevolent Societies 427.1(8)	Retirement Homes	\$291,500	-
25	Wright	Government Property 427.1(1)	State	\$5,261,000	109.860
25	Wright	Government Property 427.1(2)	County	\$22,931,900	13.480
25	Wright	Government Property 427.1(2)	Federal	\$5,961,200	145.710
25	Wright	Government Property 427.1(3)	Municipal	\$128,009,100	7.970
25	Wright	Literary Societies/Educational Institutions 427.1(8)		\$1,370,200	-
25	Wright	Low Rent Housing 427.1(21)		\$2,811,100	-

25	Wright	Other		\$7,375,700	-
25	Wright	Public Schools 427.1	0-12	\$69,360,300	-
25	Wright	Public Schools 427.1	Colleges	\$1,509,200	-
25	Wright	Religious Institutions 427.1(8)	Churches	\$31,838,825	119.600
25	Wright	Religious Institutions 427.1(8)	Others	\$508,300	-
25	Wright	Religious Institutions 427.1(8)	Recreational	\$59,400	-
25	Wright	Religious Institutions 427.1(8)	Residential	\$1,965,700	-

Source: Iowa Department of Revenue, June 28, 2026