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State Planning Board  
Report on the tax

Norman Strand

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1937

A REPORT ON THE

# TAX SURVEY

1. ANALYSIS OF HOMESTEAD EXEMPTION
2. ANALYSIS OF EFFECT OF HOMESTEAD RELIEF BILL (SENATE FILE NO. 53, 46<sup>TH</sup> G. A.)
3. ANALYSIS OF EFFECT OF HOMESTEAD RELIEF BILL (SENATE FILE NO. 1, 47<sup>TH</sup> G. A.)

STATE LIBRARY COMMISSION OF IOWA  
Historical Building  
DES MOINES, IOWA 50319

Iowa State Planning Board

february . . . . . 1937



Report No. 1

HOMESTEAD EXEMPTION ANALYSIS  
FOR FIFTY COUNTIES COMBINED

STATE LIBRARY COMMISSION OF IOWA

Historical Building

DES MOINES, IOWA 50319

C O U N T I E S

Adair	Decatur	Marion	Sioux
Appanoose	Emmet	Marshall	Tama
Audubon	Harrison	Mitchell	Taylor
Benton	Howard	Monroe	Union
Black Hawk	Humboldt	Montgomery	Wapello
Buena Vista	Iowa	Muscatine	Wayne
Carroll	Jasper	Page	Webster
Cass	Jones	Palo Alto	Winnebago
Cherokee	Keokuk	Pocahontas	Winneshiek
Clarke	Linn	Ringgold	Woodbury
Clay	Louisa	Scott	Worth
Crawford	Lucas	Shelby	Wright
Dallas	Madison		

Prepared by

IOWA STATE PLANNING BOARD  
in cooperation with  
WORKS PROGRESS ADMINISTRATION

January, 1937



## INTRODUCTION

The data included in this report have been prepared on the basis of granting complete exemption from the general property tax of the assessed value of homesteads in \$500 steps up to and including a \$3500 exemption. From these data, however, the probable effects of other types of homestead tax exemption or relief can be determined. The purpose of this report is to present an analysis of the general problem of homestead exemption from which the effect of any other specific type or modification of homestead exemption or relief can be studied. (For data showing the effects of the operation of the bill introduced in the Forty-sixth General Assembly, Senate File No. 53, February 4, 1935, see Report No. 2)

*cap. 1 - 100*

The tax data shown in the following tables are for the taxes levied in 1933 and collected in 1934, with the exception of the first table, which shows the 1933 revenue decline percentages applied to the taxes levied in 1935 and collected in 1936. The year 1933 is the latest for which tax records could be copied without undue interference with the activities in the county treasurers' offices. It can be safely assumed, however, that over a short period of years, the percentages which show revenue decline will remain relatively unchanged. Application of these percentages to any given year should give reasonably accurate figures showing the amount of property tax exemption and the decline or change in tax receipts.

The term "homestead" as used herein, refers to the legal definition of homesteads according to the Code of Iowa. In general, a homestead in the country consists of a maximum of forty acres, including the buildings thereon, and must be occupied by the owner. In a city or town, a homestead



consists of a maximum of one-half acre of land, including the dwelling thereon, and must be occupied by the owner.

The first table shows the percentage decline in revenue of the fifty-county composite, applied to the state as a whole, for the taxes levied in 1935 and collected in 1936. The resulting dollar decline in total property tax revenue is therefore based on the assumption that the fifty counties included in the composite are representative of the entire state. For purposes of approximation of revenue decline, this procedure appears to be valid, since the fifty counties represent about forty-eight per cent of the assessed value of real property in the state, and are distributed throughout all sections of the state.

On Page 4 are shown data taken from the Iowa Board of Assessment and Review Reports regarding collections and distribution of the sales and income tax revenue under the Property Relief Act of 1934.

The remaining five tables in the report are the actual figures and percentages arrived at by combining the data for fifty counties into a composite. These tables show in detail the effect of exemptions in \$500 steps up to and including a \$3500 exemption.

The Iowa State Planning Board wishes to express its appreciation of the services of the county treasurers and assessors in the various counties, without whose cooperation this survey would have been impossible.



ESTIMATED DECLINE OF GENERAL PROPERTY TAX REVENUE FROM OPERATION OF HOMESTEAD EXEMPTION

(Estimates made on the basis of complete exemption from general property tax of the assessed value of homesteads in \$500 steps up to and including a \$3500 exemption. Actual fifty-county composite percentages applied to entire state for 1935 taxes levied, payable in 1936.)

Exemption of	Rural		Urban		Total	
	Revenue Decline	% Total Prop. Tax Revenue Decline	Revenue Decline	% Total Prop. Tax Revenue Decline	Revenue Decline	% Total Prop. Tax Revenue Decline
\$ 500	\$1,248,018.69	2.8	\$ 4,559,626.92	10.1	\$ 5,741,882.75	6.4
1000	2,362,321.09	5.3	7,900,343.68	17.5	10,138,011.73	11.3
1500	3,387,479.30	7.6	10,112,439.90	22.4	13,367,820.78	14.9
2000	4,234,349.12	9.5	11,421,639.71	25.3	15,521,026.81	17.3
2500	4,680,070.08	10.5	12,143,956.85	26.9	16,687,346.75	18.6
3000	4,902,930.56	11.0	12,595,405.06	27.9	17,315,365.17	19.3
3500	4,992,074.75	11.2	12,911,418.81	28.6	17,674,232.85	19.7
Total Rural Property Tax Levied Including Money and Credits Tax - \$44,572,096.63			Total Urban Property Tax Levied Including Money and Credits Tax - \$45,144,821.63		Total Property Tax Levied Including Money and Credits Tax - \$89,716,918.26	

ESTIMATED NUMBER AND AVERAGE ASSESSED VALUE OF HOMESTEADS IN STATE  
(Based on fifty-county composite)

Number rural homesteads - 111,800	Average assessed value - \$2013
Number urban homesteads - 206,500	Average assessed value - \$1461
Total number homesteads - 318,300	Average assessed value - \$1655

Exemption of:	Percentage of Homesteads Totally Exempt		
	Rural	Urban	Total
\$ 500	6.0	14.8	11.7
1000	13.2	42.0	31.9
1500	25.1	63.7	50.2
2000	46.5	79.5	67.9
2500	74.2	88.3	83.4
3000	91.3	93.1	92.5
3500	96.6	95.5	95.9



DISTRIBUTION OF PROPERTY RELIEF TAX UNDER PROPERTY  
RELIEF ACT OF 1934

Property relief tax dollar as distributed for fiscal year ending  
June 30, 1935

Retail sales tax	\$11,285,115.62
Income tax	<u>2,106,159.28</u>
Total collections	\$13,391,274.90

Percentage Distribution:

To counties for refund to taxpayers and replacement of state levy	74.6%
To state emergency relief	22.4%
Administration	3.0%

For fiscal year ending June 30, 1936

Retail sales tax	\$13,450,641.15
Income tax	<u>3,745,692.27</u>
Total collections	\$17,196,333.42

Percentage Distribution:

Direct refund to counties	54.35%
Emergency poor relief	23.26%
General state fund (to replace state levy)	17.45%
Administration fund	3.00%
Emergency conservation work (C.C.C.)	1.45%

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Source: Iowa Board of Assessment and Review Reports,  
1935 and 1936



COMPOSITE OF FIFTY COUNTIES

	Townships Combined	Cities & Towns Combined	County Total
Assessed value of homesteads*	\$111,485,233	\$149,771,728	\$ 261,256,961
Assessed value of owner-occupied parcels in excess of legal homestead size	216,608,622	1,941,312	218,549,934
Assessed value of non-homesteads	495,387,272	231,081,465	726,468,737
Total assessed value of real property	<u>\$823,481,127</u>	<u>\$382,794,505</u>	<u>\$1,206,275,632</u>
Number of homesteads	55,371	102,520	157,891

Effect of Various Possible Homestead Exemptions

Exemption of	<u>Townships Combined</u>			:	<u>Cities and Towns Combined</u>			:	<u>County Total</u>			
	Revenue Decline	% Real Prop. Revenue Decline	% Tot. Tax Revenue Decline		Revenue Decline	% Real Prop. Revenue Decline	% Tot. Tax Revenue Decline		Revenue Decline	% Real Prop. Revenue Decline	% Tot. Tax Revenue Decline	
\$ 500	\$ 562,615.82	3.4	2.8	:	\$1,952,714.26	13.4	10.1	:	\$2,515,330.08	8.1	6.4	
1000	1,061,079.10	6.4	5.3	:	3,376,833.82	23.2	17.5	:	4,437,912.92	14.3	11.3	
1500	1,515,083.26	9.2	7.6	:	4,315,675.36	29.6	22.4	:	5,830,758.62	18.8	14.9	
2000	1,879,678.69	11.4	9.5	:	4,882,520.50	33.5	25.3	:	6,762,199.19	21.8	17.3	
2500	2,091,221.32	12.7	10.5	:	5,197,011.45	35.7	26.9	:	7,288,232.77	23.5	18.6	
3000	2,182,833.07	13.3	11.0	:	5,391,767.84	37.0	27.9	:	7,574,600.91	24.4	19.3	
3500	2,222,795.25	13.5	11.2	:	5,510,024.92	37.8	28.6	:	7,732,820.17	24.9	19.7	
Total real property tax levied 1933 - \$16,457,329.55				:	Total real property tax levied 1933 - \$14,566,844.98				:	Total real property tax levied 1933 - \$31,024,174.53		
Total taxes levied including moneys and credits tax - \$19,878,719.41				:	Total taxes levied including moneys and credits tax - \$19,291,597.16				:	Total taxes levied including moneys and credits tax - \$39,170,316.57		

\*Exemptions are applied only to 40 acres or less in rural taxing districts and one-half acre or less in urban taxing districts according to legal definition of a "homestead".



COMPOSITE OF FIFTY COUNTIES

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Total assessed value of real property	<u>\$823,481,127</u>	<u>\$382,794,505</u>	<u>\$1,206,275,632</u>
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Exemption of	<u>Townships Combined</u>			:	<u>Cities and Towns Combined</u>			:	<u>County Total</u>		
	Revenue Decline	% Real Prop. Revenue Decline	% Tot. Tax Revenue Decline		Revenue Decline	% Real Prop. Revenue Decline	% Tot. Tax Revenue Decline		Revenue Decline	% Real Prop. Revenue Decline	% Tot. Tax Revenue Decline
\$ 500	\$ 562,615.82	3.4	2.8	:	\$1,952,714.26	13.4	10.1	:	\$2,515,330.08	8.1	6.4
1000	1,061,079.10	6.4	5.3	:	3,376,833.82	23.2	17.5	:	4,437,912.92	14.3	11.3
1500	1,515,083.26	9.2	7.6	:	4,315,675.36	29.6	22.4	:	5,830,758.62	18.8	14.9
2000	1,879,678.69	11.4	9.5	:	4,882,520.50	33.5	25.3	:	6,762,199.19	21.8	17.3
2500	2,091,221.32	12.7	10.5	:	5,197,011.45	35.7	26.9	:	7,288,232.77	23.5	18.6
3000	2,182,833.07	13.3	11.0	:	5,391,767.84	37.0	27.9	:	7,574,600.91	24.4	19.3
3500	2,222,795.25	13.5	11.2	:	5,510,024.92	37.8	28.6	:	7,732,820.17	24.9	19.7
				:				:			
Total real property tax levied 1933 -	\$16,457,329.55			:	Total real property tax levied 1933 -	\$14,566,844.98		:	Total real property tax levied 1933 -	\$31,024,174.53	
Total taxes levied including moneys and credits tax -	\$19,878,719.41			:	Total taxes levied including moneys and credits tax -	\$19,291,597.16		:	Total taxes levied including moneys and credits tax -	\$39,170,316.57	

\*Exemptions are applied only to 40 acres or less in rural taxing districts and one-half acre or less in urban taxing districts according to legal definition of a "homestead".



COMPOSITE OF FIFTY COUNTIES

HOMESTEADS CLASSIFIED AS TO ASSESSED VALUES

Cities and Towns Combined

Value Class	No. of Homesteads	%	Assessed Value	1933 Tax Levied	% of Tax Levied
\$ 0 - 500	15,194	14.8	\$ 5,011,861	\$ 216,534.09	3.8
501 - 1000	27,871	27.2	21,396,470	879,697.84	15.3
1001 - 1500	22,206	21.7	27,902,562	1,109,868.59	19.3
1501 - 2000	16,277	15.9	28,507,137	1,113,048.71	19.3
2001 - 2500	9,019	8.8	20,412,507	768,619.40	13.4
2501 - 3000	4,848	4.7	13,342,493	490,095.35	8.5
3001 - 3500	2,453	2.4	7,982,413	293,142.19	5.1
3501 - and up	4,652	4.5	25,216,285	881,925.71	15.3
	<u>102,520</u>	<u>100.0</u>	<u>\$149,771,728</u>	<u>\$5,752,931.88</u>	<u>100.0</u>

Average assessed valuation - \$1,461

Townships Combined

\$ 0 - 500	3,305	6.0	\$ 964,096	\$ 23,988.64	1.1
501 - 1000	4,027	7.3	3,130,634	72,038.09	3.2
1001 - 1500	6,589	11.9	8,357,622	181,256.30	8.1
1501 - 2000	11,808	21.3	20,986,129	431,095.25	19.2
2001 - 2500	15,371	27.8	34,564,775	675,519.13	30.1
2501 - 3000	9,477	17.1	25,663,482	509,817.06	22.7
3001 - 3500	2,901	5.2	9,294,515	184,828.20	8.2
3501 - and up	1,893	3.4	8,523,980	167,303.69	7.4
	<u>55,371</u>	<u>100.0</u>	<u>\$111,485,233</u>	<u>\$2,245,846.36</u>	<u>100.0</u>

Average assessed valuation - \$2,013

County Total

\$ 0 - 500	18,499	11.7	\$ 5,975,957	\$ 240,522.73	3.0
501 - 1000	31,898	20.2	24,527,104	951,735.93	11.9
1001 - 1500	28,795	18.2	36,260,184	1,291,124.89	16.1
1501 - 2000	28,085	17.8	49,493,266	1,544,143.96	19.3
2001 - 2500	24,390	15.4	54,977,282	1,444,138.53	18.1
2501 - 3000	14,325	9.1	39,005,975	999,912.41	12.5
3001 - 3500	5,354	3.4	17,276,928	477,970.39	6.0
3501 - and up	6,543	4.2	33,740,265	1,049,229.40	13.1
	<u>157,891</u>	<u>100.0</u>	<u>\$261,256,961</u>	<u>\$7,998,778.24</u>	<u>100.0</u>

Average assessed valuation - \$1,655

Data based on legal definition of homestead (40 acres of contiguous owner-occupied parcels in country, one-half acre of contiguous owner-occupied parcels in cities and towns).



COMPOSITE OF FIFTY COUNTIES

EFFECT OF VARIOUS HOMESTEAD EXEMPTIONS IN RELATION TO TOTAL  
AND PARTIAL EXEMPTIONS

Cities and Towns Combined

Exemption	No. of Homesteads			Assessed Value			No. of Homesteads			Assessed Value		
	Totally	Exempt	%	Totally	Exempt	%	Partially	Exempt	%	Partially	Exempt	%
\$ 500	15,194	14.8		\$ 5,011,861	3.3		87,326	85.2		\$144,759,867	96.7	
1000	43,065	42.0		26,408,331	17.6		59,455	58.0		123,363,397	82.4	
1500	65,271	63.7		54,310,893	36.3		37,249	36.3		95,460,835	63.7	
2000	81,548	79.5		82,818,030	55.3		20,972	20.5		66,953,698	44.7	
2500	90,567	88.3		103,230,623	68.9		11,953	11.7		46,541,105	31.1	
3000	95,415	93.1		116,573,116	77.8		7,105	6.9		33,198,612	22.2	
3500	97,868	95.5		124,555,529	83.2		4,652	4.5		25,216,199	16.8	

Total number of homesteads - 102,520  
Total assessed value of homesteads - \$149,771,728

Townships Combined

\$ 500	3,305	6.0		\$ 964,096	.9		52,066	94.0		\$110,521,137	99.1	
1000	7,332	13.2		4,094,310	3.7		48,039	86.8		107,390,423	96.3	
1500	13,921	25.1		12,452,352	11.2		41,450	74.9		99,032,881	88.8	
2000	25,729	46.5		33,438,481	30.0		29,642	53.5		78,046,752	70.0	
2500	41,100	74.2		68,003,256	61.0		14,271	25.8		43,481,977	39.0	
3000	50,578	91.3		93,666,738	84.0		4,793	8.7		17,818,495	16.0	
3500	53,478	96.6		102,961,253	92.4		1,893	3.4		8,523,980	7.6	

Total number of homesteads - 55,371  
Total assessed value of homesteads - \$111,485,233

County Total

\$ 500	18,499	11.7		\$ 5,975,957	2.3		139,392	88.3		\$255,281,004	97.7	
1000	50,397	31.9		30,503,055	11.7		107,494	68.1		230,753,906	88.3	
1500	79,192	50.2		66,763,159	25.6		78,699	49.8		194,493,802	74.4	
2000	107,277	67.9		116,256,423	44.5		50,614	32.1		145,000,538	55.5	
2500	131,667	83.4		171,233,793	65.5		26,224	16.6		90,023,168	34.5	
3000	145,992	92.5		210,239,768	80.5		11,899	7.5		51,017,193	19.5	
3500	151,346	95.9		227,516,696	87.1		6,545	4.1		33,740,265	12.9	

Total number of homesteads - 157,891  
Total assessed value of homesteads - \$261,256,961



COMPOSITE OF FIFTY COUNTIES

EFFECT OF VARIOUS HOMESTEAD EXEMPTIONS IN RELATION TO  
AMOUNT OF ASSESSED VALUE TOTALLY EXEMPT

Cities and Towns Combined

Exemption	Assessed Value Exempt	% Total Assessed Value of Homesteads	% Total Assessed Value Real Property
\$ 500	\$ 48,654,941	32.5	12.7
1000	85,863,331	57.3	22.4
1500	110,184,383	73.6	28.8
2000	124,762,030	83.3	32.6
2500	133,113,123	88.9	34.8
3000	137,888,116	92.1	36.0
3500	140,837,529	94.0	36.8

Total assessed value of homesteads - \$149,771,728  
 Total assessed value of real property - \$382,794,505  
 Per cent assessed value of homesteads to total assessed value of real property - 39.1

Townships Combined

\$ 500	\$ 26,997,096	24.2	3.3
1000	52,133,730	46.8	6.3
1500	74,627,352	67.0	9.1
2000	92,722,481	83.2	11.3
2500	103,680,756	93.0	12.3
3000	108,048,738	97.0	13.1
3500	109,586,753	98.3	13.3

Total assessed value of homesteads - \$111,485,233  
 Total assessed value of real property - \$823,481,127  
 Per cent assessed value of homesteads to total assessed value of real property - 13.5

County Total

\$ 500	\$ 75,652,037	29.0	6.3
1000	137,997,061	52.8	11.4
1500	184,811,735	70.7	15.3
2000	217,484,511	83.2	18.0
2500	236,793,879	90.6	19.6
3000	245,936,854	94.1	20.4
3500	250,424,282	95.9	20.8

Total assessed value of homesteads - \$261,256,961  
 Total assessed value of real property - \$1,206,275,632  
 Per cent assessed value of homesteads to total assessed value of real property - 21.7



COMPOSITE OF FIFTY COUNTIES

DISTRIBUTION OF TAX BURDEN BY TYPES OF PROPERTY

Cities and Towns Combined

	Assessed Value	Amount of Tax	% Real Property Tax
Homesteads	\$149,771,728	\$ 5,752,931.88	39.5
*Excess Owner-Occupied Parcels	1,941,312	68,099.51	.5
Tenant	88,494,861	3,397,775.44	23.3
Business	127,430,833	4,776,849.84	32.8
**Not Improved	12,023,969	446,584.98	3.1
Vacant Business	722,476	31,435.51	.2
Vacant Residences	2,303,977	90,313.21	.6
***Owner Operated	105,349	2,854.61	-.1
	<u>\$382,794,505</u>	<u>\$14,566,844.98</u>	<u>100.0</u>

Townships Combined

Homesteads	\$111,485,233	\$ 2,245,846.36	13.6
*Excess Owner-Occupied Parcels	216,608,622	4,247,726.82	25.8
Tenant	425,985,735	8,520,344.99	51.8
Business	3,357,656	68,463.10	.4
**Not Improved	57,562,381	1,201,745.00	7.3
Vacant Business	120,754	2,969.29	-.1
Vacant Residences	439,808	8,641.31	-.1
***Owner Operated	7,920,938	161,592.68	1.0
	<u>\$823,481,127</u>	<u>\$16,457,329.55</u>	<u>100.0</u>

County Total

Homesteads	\$ 261,256,961	\$ 7,998,778.24	25.8
*Excess Owner-Occupied Parcels	218,549,934	4,315,826.33	13.9
Tenant	514,480,596	11,918,120.43	38.4
Business	130,788,489	4,845,312.94	15.6
**Not Improved	69,586,350	1,648,329.98	5.3
Vacant Business	843,230	34,404.80	.1
Vacant Residences	2,743,785	98,954.52	.3
***Owner Operated	8,026,287	164,447.29	.6
	<u>\$1,206,275,632</u>	<u>\$31,024,174.53</u>	<u>100.0</u>

\*Owner-occupied property in excess of legal homestead size (40 acres in country, one-half acre in town).

\*\*Isolated parcels not contiguous to parcels on which buildings are located.

\*\*\*Operated, but not occupied by owner.



Report No. 2

ANALYSIS OF THE EFFECT OF HOMESTEAD RELIEF BILL  
ON HOMESTEAD TAX BURDEN

(Senate File No. 53, February 4, 1935)

The data included in this report are based on the assumption that the \$11,550,000 rebate to all property owners in 1936 had been available for rebate to homestead owners only for the assessments made in 1933 and payable in 1934. The method of distribution to homestead owners is based on the provisions of Senate File No. 53, February 4, 1935, introduced in the Forty-sixth General Assembly.

Prepared by

IOWA STATE PLANNING BOARD  
in cooperation with  
WORKS PROGRESS ADMINISTRATION

January, 1937



## Report No. 2

One of the major reasons for undertaking the survey of homestead tax exemption (see Report No. 1) is found in the attention given a similar proposal by the Forty-sixth General Assembly. In that session of the Iowa Legislature, there was introduced a bill called the Homestead Tax Relief Bill (Senate File No. 53, February 4, 1935, and House File No. 88) which, after consideration, was passed by both houses, but vetoed by Governor Herring. The Governor's veto message may be found printed in the House Journal, Forty-sixth General Assembly, p. 1172. Interest in the principle behind this measure carried over into the campaign of 1936, during which many of the candidates of both major parties expressed their approval of homestead tax exemption or tax relief. With the opening of the Forty-seventh General Assembly in January, 1937, this same bill, with certain changes, was introduced in the Senate and is known as Senate File No. 1.<sup>1</sup>

The question is often asked, "How would the vetoed homestead tax relief bill have operated had it become law?" The balance of this report is an attempt to make such an analysis. The basic data from which this analysis is made are the same as used in preparing Report No. 1. They are the product of over a year's work by the Committee on Business and Industry of the Iowa State Planning Board, operating as a project of the Works Progress Administration. While it may be unnecessary to remind the reader of the purpose of this survey, repetition can do no harm. In this type of

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1. This Report is confined to the provisions of the vetoed bill (Senate File No. 53, House File No. 88, Forty-sixth General Assembly). Report No. 3 deals with the Homestead bills filed in the present (Forty-seventh) General Assembly.



survey, the Iowa State Planning Board is acting simply and solely as a fact-finding body. It expresses no opinion on the merits of the bill under analysis in this report, or on any other homestead tax proposal.

The vetoed bill was designed to divert the present refunds to the counties, made possible by the three-point tax measure, from their present recipients, general property tax payers, to homestead property owners only. The present method, therefore, of refunding to the counties such excesses as flow from the three-point tax measure, would be left unchanged. Briefly, refunds are made to counties according to their respective percentages of the taxable real and tangible personal property of the state. Once the funds are allocated to the counties, the method of distribution provided by the bill would be as follows: Each homestead owner is to receive a credit on his taxes of that amount of the refund which the assessed value of his homestead (but that valuation may not exceed \$2500) bears to the total assessed valuation of homesteads (with the \$2500 limit) in the county. The bill provides further, that in no case shall the credit exceed the amount of the taxes paid on the first \$2500 of assessed valuation of a homestead. Such excess funds as remain after these credits will accrue to the Old Age Assistance Commission.

In September of 1936, \$11,550,000 were distributed to the ninety-nine counties of Iowa. The staff of the tax survey undertook, therefore, the problem of calculating the distribution of this refund under the terms of the vetoed bill for the same fifty counties as covered in Report No. 1. For these calculations it is assumed that the 1936 county rebate (\$11,550,000) had been available for distribution to homestead owners on the basis of



taxes levied in 1933 and payable in 1934. The actual net changes in home ownership between these dates is too slight to alter the basic conclusions to be drawn. The urban and rural areas in each county are separated for purposes of calculation. These calculations appear as Table I. It will be observed that these fifty counties are listed in the order of county-wide percentage refund. Thus, Cherokee is first, and would have an average refund of 97.5 per cent of all taxes paid on legal homesteads, while at the other extreme is Linn, in which the legal homesteads would have had refunded only 49.4 per cent of the taxes paid on the first \$2500 of assessed valuation. In the two right hand columns of Table I are shown the excess over and above the homestead refunds, and the percentage which this excess bears to the total county rebate. The vetoed bill would have allocated this excess to the Old Age Assistance Commission.

These figures however, are county-wide figures and therefore do not give the real picture for any one piece of property in its specific taxing district. The next step is to calculate the millage refund for each of the fifty counties. These figures are shown in Table II. It will be observed that the most favorably situated county has a millage refund more than double the refund in the least favorably situated county. The final step is to determine the tax rate for each taxing district. From these calculations, the exact effect of the vetoed bill in each of the fifty counties can be determined.

As an examination of Table II shows, refunds to homestead owners under the terms of the bill would be computed as a credit of a certain number of mills. Every homestead in the county would have a credit in dollars equal



to this millage times the assessed value of his homestead, not to exceed \$2500 of valuation, and not to exceed the taxes paid on the first \$2500 or less of the homestead.

Let us analyze Benton County. Table II shows that it would have, under the provisions of the vetoed bill, a rebate of 28.595 mills. Referring to Table I, it will be observed that rural homesteads (with the \$2500 limit) paid \$51,973.86 in taxes. It will next be observed that the 1936 rebate for these homesteads would amount to \$73,832.87, of which \$51,868.40 would have been available for actual refund. The difference of \$21,964.47, under the terms of the vetoed bill would go to the Old Age Assistance Commission. The excess of almost \$22,000 arises from the provision limiting the refund to the actual taxes paid on the first \$2500 of assessed value of the legal homestead. Of the 105 rural taxing districts, 101 of them had tax levies less than the millage refund under the proposed bill. For these 101 districts, therefore, the refund would have been 100 per cent. The other four rural districts had levies in excess of the millage refund and therefore received back something less than 100 per cent. It is these four districts that reduces the county-wide percentage refund to 99.8 per cent.

An analysis of urban taxing districts in Benton County shows that \$96,141.76 in taxes were paid by urban homestead owners (with the \$2500 limit). The 1936 rebate to these same homestead owners would have amounted to \$63,658.33, with \$62,318.73 available for distribution. The excess of \$1,339.60 arises out of the fact that five urban taxing districts had smaller tax levies than the millage refund. Thus, while the county rebate for all urban taxing districts in Benton County would have amounted



to a rebate of 64.8 per cent of the taxes paid upon the legal homestead, (with the \$2500 limit) in these five districts which had a levy less than the millage refund, the dollar refund would have been 100 per cent.

At this point observe the rest of the tables attached to this report. Table III sets down, for fifty counties, the 1936 rebate. It also shows the county rebate that would accrue had the 1936 refund been distributed on a state-wide uniform basis. Specifically, had Palo Alto County, for instance, received a refund represented by the ratio of the value of its homesteads (with the \$2500 limit) to the total homestead values of the state, it would have received 37 per cent less dollars. On the other end of the list, however, Linn County would have received 40 per cent more dollars. The reason for this lack of uniformity is the difference in the number and value of homesteads among the various counties.

Uniform state refunds would eliminate the situation that is shown in Table II and Table IV. Instead of a \$1000 homestead in Palo Alto County receiving a \$38.67 refund, (providing its taxes were that high) while one of the same value received only a \$17.23 refund in Linn County, every dollar of homestead valuation within the \$2500 limit, wherever it might be found in the state, would receive the same refund, providing, of course, that the tax levy was not less than the millage refund. This average sum would have been \$24.22 per \$1000 of assessed value. This proviso concerning the tax levy being at least equal to the millage refund must always be added when discussing the principle of the vetoed bill, because while refunds are calculated in terms of ratios of assessed values, one limit to such refunds is the total taxes paid on the first \$2500 or less of assessed



valuation of the legal homestead.

Table V lists the counties in Iowa in alphabetical order and shows for each county the amount of sales and income taxes paid, and the 1936 rebate. By comparison of the taxes and rebates for each county, its position in the matter of rebates for homestead purposes can be determined.

This report draws no conclusions as to the merits of homestead exemption or tax relief, nor as to the merits of the specific relief measure here analyzed. It has only one object--the presentation of all the facts. The figures presented by the Iowa State Planning Board in this Report and in Report No. 1 can be used to show, with reasonable advance accuracy, the operation of any specific bill.



TABLE I

ANALYSIS OF THE EFFECT OF HOMESTEAD RELIEF BILL  
ON HOMESTEAD TAX BURDEN

	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
<u>Cherokee County</u>						
Urban	\$ 56,330.80	\$ 55,668.33	\$ 54,053.10	96.0	\$ 1,615.23	
Rural	<u>33,684.92</u>	<u>54,835.14</u>	<u>33,684.92</u>	100.0	<u>21,150.22</u>	
Total	\$ 90,015.72	\$110,503.47	\$ 87,738.02	97.5	\$22,765.45	20.6
<u>Emmet County</u>						
Urban	\$ 42,868.41	\$ 38,542.81	\$ 37,946.24	88.5	\$ 596.37	
Rural	<u>18,138.49</u>	<u>26,783.99</u>	<u>18,138.49</u>	100.0	<u>8,645.50</u>	
Total	\$ 61,006.90	\$ 65,326.80	\$ 56,084.73	91.9	\$ 9,241.87	14.1
<u>Clay County</u>						
Urban	\$ 51,350.80	\$ 46,121.02	\$ 44,131.11	85.9	\$ 1,989.91	
Rural	<u>31,162.55</u>	<u>50,771.93</u>	<u>31,103.99</u>	99.8	<u>19,667.94</u>	
Total	\$ 82,513.35	\$ 96,892.95	\$ 75,235.10	91.2	\$21,657.85	22.4
<u>Sioux County</u>						
Urban	\$ 72,149.97	\$ 63,496.55	\$ 62,248.53	86.3	\$ 1,248.02	
Rural	<u>39,610.39</u>	<u>88,601.93</u>	<u>39,610.39</u>	100.0	<u>48,991.54</u>	
Total	\$111,760.36	\$152,098.48	\$101,858.92	91.1	\$50,239.56	33.0
<u>Palo Alto County</u>						
Urban	\$ 39,094.60	\$ 33,238.55	\$ 32,694.66	83.6	\$ 543.89	
Rural	<u>30,578.93</u>	<u>53,773.37</u>	<u>30,578.93</u>	100.0	<u>23,194.44</u>	
Total	\$ 69,673.53	\$ 87,011.92	\$ 63,273.59	90.8	\$23,738.33	27.3
<u>Buena Vista County</u>						
Urban	\$ 65,892.21	\$ 54,623.38	\$ 54,040.50	82.0	\$ 582.88	
Rural	<u>44,900.61</u>	<u>64,902.95</u>	<u>44,868.43</u>	99.9	<u>20,034.52</u>	
Total	\$110,792.82	\$119,526.33	\$ 98,908.93	89.3	\$20,617.40	17.2

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
<u>Pocahontas County</u>						
Urban	\$ 38,925.70	\$ 32,276.78	\$ 30,577.82	78.6	\$ 1,698.96	
Rural	38,837.74	65,828.92	38,690.03	99.6	27,138.89	
Total	\$ 77,763.44	\$ 98,105.70	\$ 69,267.85	89.1	\$28,837.85	28.4
<u>Ringgold County</u>						
Urban	\$ 30,160.42	\$ 24,296.59	\$ 23,898.35	79.2	\$ 398.24	
Rural	26,021.70	39,641.90	25,850.79	99.3	13,791.11	
Total	\$ 56,182.12	\$ 63,938.49	\$ 49,749.14	88.5	\$14,189.35	22.2
<u>Crawford County</u>						
Urban	\$ 68,113.79	\$ 53,868.13	\$ 53,513.94	78.6	\$ 354.19	
Rural	56,917.43	82,507.34	56,723.37	99.7	25,813.97	
Total	\$125,031.22	\$136,375.47	\$110,237.31	88.2	\$26,168.16	19.2
<u>Louisa County</u>						
Urban	\$ 28,807.33	\$ 22,756.87	\$ 22,706.11	78.8	\$ 50.76	
Rural	36,157.63	36,463.44	33,452.30	92.5	3,011.14	
Total	\$ 64,964.96	\$ 59,220.31	\$ 56,158.41	86.4	\$ 3,061.90	5.2
<u>Wright County</u>						
Urban	\$ 75,987.99	\$ 61,890.47	\$ 59,951.99	78.9	\$ 1,938.48	
Rural	24,964.99	45,002.47	24,827.34	99.4	20,175.13	
Total	\$100,952.96	\$106,892.94	\$ 84,779.33	84.0	\$22,113.61	20.7
<u>Humboldt County</u>						
Urban	\$ 43,183.07	\$ 32,780.12	\$ 31,845.51	73.7	\$ 834.61	
Rural	27,778.53	45,267.85	27,508.62	99.0	17,759.23	
Total	\$ 70,961.60	\$ 78,047.97	\$ 59,354.13	83.6	\$18,593.84	23.8
<u>Carroll County</u>						
Urban	\$ 70,776.76	\$ 56,973.64	\$ 56,710.31	80.1	\$ 263.33	
Rural	33,687.60	63,623.38	29,346.27	87.1	34,277.11	
Total	\$104,464.36	\$120,597.02	\$ 86,056.58	82.4	\$34,540.44	28.6

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
<u>Adair County</u>						
Urban	\$ 36,984.34	\$ 24,587.03	\$ 24,578.87	66.5	\$ 8.16	
Rural	<u>39,520.01</u>	<u>52,803.75</u>	<u>37,857.37</u>	95.8	<u>14,946.38</u>	
Total	\$ 76,504.35	\$ 77,390.78	\$ 62,436.24	81.6	\$14,954.54	19.3
<u>Jones County</u>						
Urban	\$ 58,711.99	\$ 40,148.22	\$ 40,136.25	68.4	\$ 11.97	
Rural	<u>49,412.88</u>	<u>58,254.32</u>	<u>46,403.32</u>	93.9	<u>11,851.00</u>	
Total	\$108,124.87	\$ 98,402.54	\$ 86,539.57	80.0	\$11,862.97	12.1
<u>Tama County</u>						
Urban	\$ 90,284.24	\$ 60,916.49	\$ 60,711.93	67.2	\$ 204.56	
Rural	<u>60,549.78</u>	<u>73,854.68</u>	<u>58,877.65</u>	97.2	<u>14,977.03</u>	
Total	\$150,834.02	\$134,771.17	\$119,589.58	79.3	\$15,181.59	11.3
<u>Madison County</u>						
Urban	\$ 44,626.37	\$ 26,906.38	\$ 26,870.06	60.2	\$ 36.32	
Rural	<u>43,354.20</u>	<u>55,577.94</u>	<u>42,332.00</u>	97.6	<u>13,245.94</u>	
Total	\$ 87,980.57	\$ 82,484.32	\$ 69,202.06	78.7	\$13,282.26	16.1
<u>Clarke County</u>						
Urban	\$ 30,024.76	\$ 18,934.11	\$ 18,915.44	63.0	\$ 18.67	
Rural	<u>24,413.02</u>	<u>33,478.64</u>	<u>23,729.68</u>	97.2	<u>9,748.96</u>	
Total	\$ 54,437.78	\$ 52,412.75	\$ 42,645.12	78.3	\$ 9,767.63	18.6
<u>Shelby County</u>						
Urban	\$ 56,531.93	\$ 36,360.72	\$ 34,982.98	61.9	\$ 1,377.74	
Rural	<u>41,536.73</u>	<u>66,078.54</u>	<u>41,349.91</u>	99.6	<u>24,728.63</u>	
Total	\$ 98,068.66	\$102,439.26	\$ 76,332.89	77.8	\$26,106.37	25.5
<u>Worth County</u>						
Urban	\$ 29,792.52	\$ 17,100.92	\$ 17,098.40	57.4	\$ 2.52	
Rural	<u>33,504.74</u>	<u>40,045.01</u>	<u>32,065.48</u>	95.7	<u>7,979.53</u>	
Total	\$ 63,297.26	\$ 57,145.93	\$ 49,163.88	77.7	\$ 7,982.05	14.0

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
<u>Benton County</u>						
Urban	\$ 96,141.76	\$ 63,658.33	\$ 62,318.73	64.8	\$ 1,339.60	
Rural	<u>51,973.86</u>	<u>73,832.87</u>	<u>51,868.40</u>	99.8	<u>21,964.47</u>	
Total	\$148,115.62	\$137,491.20	\$114,187.13	77.6	\$23,304.07	16.9

<u>Decatur County</u>						
Urban	\$ 39,633.41	\$ 26,072.02	\$ 25,834.45	65.2	\$ 237.57	
Rural	<u>24,528.76</u>	<u>29,898.13</u>	<u>23,663.45</u>	96.5	<u>6,234.68</u>	
Total	\$ 64,162.17	\$ 55,970.15	\$ 49,497.90	77.1	\$ 6,472.25	11.6

<u>Woodbury County</u>						
Urban	\$550,663.76	\$407,695.14	\$407,695.14	74.0	\$-----	
Rural	<u>55,009.74</u>	<u>66,132.06</u>	<u>53,666.73</u>	97.6	<u>12,465.33</u>	
Total	\$605,673.50	\$473,827.20	\$461,361.87	76.2	\$12,465.33	2.6

<u>Cass County</u>						
Urban	\$ 70,130.62	\$ 43,947.08	\$ 43,947.08	62.7	\$-----	
Rural	<u>38,106.83</u>	<u>60,193.50</u>	<u>37,427.16</u>	98.2	<u>22,766.34</u>	
Total	\$108,237.45	\$104,140.58	\$ 81,374.24	75.2	\$22,766.34	21.9

<u>Audubon County</u>						
Urban	\$ 44,898.34	\$ 24,320.02	\$ 24,165.42	53.8	\$ 154.60	
Rural	<u>39,982.38</u>	<u>52,754.28</u>	<u>39,222.09</u>	98.1	<u>13,532.19</u>	
Total	\$ 84,880.72	\$ 77,074.30	\$ 63,387.51	74.7	\$13,686.79	17.8

<u>Winnebago County</u>						
Urban	\$ 42,266.68	\$ 24,452.59	\$ 24,452.59	57.9	\$-----	
Rural	<u>29,459.63</u>	<u>34,186.76</u>	<u>28,934.74</u>	98.2	<u>5,252.02</u>	
Total	\$ 71,726.31	\$ 58,639.35	\$ 53,387.33	74.4	\$ 5,252.02	9.0

<u>Howard County</u>						
Urban	\$ 41,943.61	\$ 22,654.24	\$ 22,455.30	53.5	\$ 198.94	
Rural	<u>37,038.54</u>	<u>38,185.39</u>	<u>35,739.49</u>	96.5	<u>2,445.93</u>	
Total	\$ 78,982.15	\$ 60,839.63	\$ 58,194.76	73.7	\$ 2,644.87	4.3

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
<u>Iowa County</u>						
Urban	\$ 51,383.10	\$ 25,715.13	\$ 25,715.13	50.0	\$-----	
Rural	<u>50,126.23</u>	<u>65,473.28</u>	<u>48,768.85</u>	97.3	<u>16,704.43</u>	
Total	\$101,509.33	\$ 91,188.41	\$ 74,483.98	73.4	\$16,704.43	18.3

<u>Mitchell County</u>						
Urban	\$ 58,425.77	\$ 33,718.16	\$ 33,638.86	57.6	\$ 79.30	
Rural	<u>35,532.36</u>	<u>43,205.99</u>	<u>34,404.05</u>	96.8	<u>8,801.94</u>	
Total	\$ 93,958.13	\$ 76,924.15	\$ 68,042.91	72.4	\$ 8,881.24	11.5

<u>Scott County</u>						
Urban	\$389,389.53	\$271,078.12	\$271,078.12	69.6	\$-----	
Rural	<u>50,077.22</u>	<u>48,967.76</u>	<u>46,041.86</u>	91.9	<u>2,925.90</u>	
Total	\$439,466.75	\$320,045.88	\$317,119.98	72.2	\$ 2,925.90	.9

<u>Montgomery County</u>						
Urban	\$ 68,724.25	\$ 41,223.94	\$ 41,223.94	60.0	\$-----	
Rural	<u>30,175.98</u>	<u>38,359.02</u>	<u>29,568.47</u>	98.0	<u>8,790.55</u>	
Total	\$ 98,900.23	\$ 79,582.96	\$ 70,792.41	71.6	\$ 8,790.55	11.0

<u>Webster County</u>						
Urban	\$177,993.16	\$112,969.22	\$112,802.51	63.4	\$ 166.71	
Rural	<u>54,161.57</u>	<u>68,946.74</u>	<u>53,081.22</u>	98.0	<u>15,865.52</u>	
Total	\$232,154.73	\$181,915.96	\$165,883.73	71.5	\$16,032.23	8.8

<u>Keokuk County</u>						
Urban	\$ 63,212.30	\$ 33,120.74	\$ 32,919.24	52.1	\$ 201.50	
Rural	<u>60,515.94</u>	<u>63,210.88</u>	<u>55,165.76</u>	91.2	<u>8,045.12</u>	
Total	\$123,728.24	\$ 96,331.62	\$ 88,085.00	71.2	\$ 8,246.62	8.6

<u>Wayne County</u>						
Urban	\$ 50,046.80	\$ 29,012.90	\$ 29,002.55	58.0	\$ 10.35	
Rural	<u>22,889.21</u>	<u>30,684.43</u>	<u>22,482.23</u>	98.3	<u>8,202.20</u>	
Total	\$ 72,936.01	\$ 59,697.33	\$ 51,484.78	70.6	\$ 8,212.55	13.8

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
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Dallas County

Urban	\$ 98,717.29	\$ 61,167.50	\$ 61,016.59	61.8	\$ 150.91	
Rural	<u>56,646.67</u>	<u>62,904.91</u>	<u>48,209.54</u>	85.1	<u>14,695.32</u>	
Total	\$155,363.96	\$124,072.41	\$109,226.13	70.3	\$14,846.23	12.0

Page County

Urban	\$ 92,984.73	\$ 52,186.33	\$ 52,176.16	66.9	\$ 10.17	
Rural	<u>48,211.48</u>	<u>58,612.82</u>	<u>46,750.06</u>	97.0	<u>11,862.76</u>	
Total	\$141,196.21	\$110,799.15	\$ 98,926.22	70.1	\$11,872.93	10.7

Winneshiek County

Urban	\$ 73,989.94	\$ 35,828.26	\$ 35,828.26	48.4	\$ -----	
Rural	<u>54,674.98</u>	<u>68,079.00</u>	<u>54,274.56</u>	99.3	<u>13,804.44</u>	
Total	\$128,664.92	\$103,907.26	\$ 90,102.82	70.0	\$13,804.44	13.3

Taylor County

Urban	\$ 52,439.66	\$ 28,014.67	\$ 28,014.67	53.4	\$ -----	
Rural	<u>32,468.02</u>	<u>43,744.32</u>	<u>31,271.42</u>	96.3	<u>12,472.90</u>	
Total	\$ 84,907.68	\$ 71,758.99	\$ 59,286.09	69.8	\$12,472.90	17.4

Harrison County

Urban	\$ 87,682.38	\$ 46,549.68	\$ 46,462.33	53.0	\$ 87.35	
Rural	<u>56,766.61</u>	<u>67,907.36</u>	<u>54,234.22</u>	95.5	<u>13,673.14</u>	
Total	\$144,448.99	\$114,457.04	\$100,696.55	69.7	\$13,760.49	12.0

Lucas County

Urban	\$ 50,025.45	\$ 22,331.43	\$ 22,331.43	44.6	\$ -----	
Rural	<u>30,355.80</u>	<u>34,659.73</u>	<u>29,171.21</u>	96.1	<u>5,488.52</u>	
Total	\$ 80,381.25	\$ 56,991.16	\$ 51,502.64	64.1	\$ 5,488.52	9.6

Marion County

Urban	\$ 92,804.80	\$ 47,135.67	\$ 47,135.67	50.8	\$ -----	
Rural	<u>44,221.53</u>	<u>49,759.59</u>	<u>40,626.00</u>	91.9	<u>9,133.69</u>	
Total	\$137,026.33	\$ 96,895.26	\$ 87,761.67	64.0	\$ 9,133.69	9.4

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
<u>Monroe County</u>						
Urban	\$ 42,580.59	\$ 17,629.47	\$ 17,629.47	41.4	\$ -----	
Rural	<u>37,888.99</u>	<u>35,955.60</u>	<u>33,417.96</u>	88.2	<u>2,537.64</u>	
Total	\$ 80,469.58	\$ 53,585.07	\$ 51,047.43	63.4	\$ 2,537.64	4.7
<u>Jasper County</u>						
Urban	\$149,508.59	\$ 69,615.85	\$ 69,615.85	46.6	\$ -----	
Rural	<u>71,255.93</u>	<u>74,857.33</u>	<u>66,531.73</u>	93.4	<u>8,325.60</u>	
Total	\$220,764.52	\$144,473.18	\$136,147.58	61.7	\$ 8,325.60	5.8
<u>Muscatine County</u>						
Urban	\$141,633.13	\$ 73,456.38	\$ 72,462.30	51.2	\$ 994.08	
Rural	<u>30,971.99</u>	<u>34,604.26</u>	<u>30,418.06</u>	98.2	<u>4,186.20</u>	
Total	\$172,605.12	\$108,060.64	\$102,880.36	59.6	\$ 5,180.28	4.8
<u>Appanoose County</u>						
Urban	\$ 79,199.45	\$ 35,760.58	\$ 35,760.58	45.2	\$ -----	
Rural	<u>30,850.12</u>	<u>33,408.91</u>	<u>27,295.56</u>	88.5	<u>6,113.35</u>	
Total	\$110,049.57	\$ 69,169.49	\$ 63,056.14	57.3	\$ 6,113.35	8.8
<u>Wapello County</u>						
Urban	\$187,988.60	\$ 89,241.60	\$ 89,241.60	47.5	\$ -----	
Rural	<u>44,702.21</u>	<u>38,247.30</u>	<u>38,013.95</u>	85.0	<u>233.35</u>	
Total	\$232,690.81	\$127,488.90	\$127,255.55	54.7	\$ 233.35	.2
<u>Marshall County</u>						
Urban	\$199,934.38	\$ 89,462.96	\$ 89,462.96	44.7	\$ -----	
Rural	<u>65,888.38</u>	<u>51,710.38</u>	<u>51,374.00</u>	77.9	<u>336.38</u>	
Total	\$265,822.76	\$141,173.34	\$140,836.96	53.0	\$ 336.38	.2
<u>Black Hawk County</u>						
Urban	\$370,161.98	\$178,210.69	\$177,875.31	48.1	\$ 335.38	
Rural	<u>49,039.86</u>	<u>49,723.94</u>	<u>43,692.27</u>	89.1	<u>6,031.67</u>	
Total	\$419,201.84	\$227,934.63	\$221,567.58	52.9	\$ 6,367.05	2.8

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to Old Age Assistance Fund	% Excess
<u>Union County</u>						
Urban	\$ 97,161.88	\$ 41,044.98	\$ 41,044.98	42.2	\$-----	
Rural	<u>29,838.51</u>	<u>25,719.79</u>	<u>25,201.57</u>	84.5	<u>518.22</u>	
Total	\$127,000.39	\$ 66,764.77	\$ 66,246.55	52.2	\$ 518.22	.8

<u>Linn County</u>						
Urban	\$593,125.00	\$267,218.95	\$267,218.95	45.1	\$-----	
Rural	<u>98,067.00</u>	<u>74,467.01</u>	<u>74,467.01</u>	75.9	-----	
Total	\$691,193.00	\$341,685.96	\$341,685.96	49.4		

<u>Composite of Fifty Counties</u>						
Urban	\$5,197,011.45	\$3,115,979.74	\$3,098,138.27	59.6	\$ 17,741.27	
Rural	<u>2,091,221.32</u>	<u>2,616,490.83</u>	<u>1,967,835.23</u>	94.1	<u>648,685.65</u>	
Total	\$7,288,232.77	\$5,732,470.57	\$5,065,973.50	69.5	\$666,426.92	11.6

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



TABLE II

## CALCULATED COUNTY MILLAGE REFUNDS TO HOMESTEAD OWNERS

Had the \$11,550,000 which was rebated to all property owners in 1936 been available for rebate to homestead owners only for the 1933 taxes levied and payable in 1934, the following millage rebate would have been available for refund to homestead owners.

	<u>Mills</u>		<u>Mills</u>
Palo Alto	38.672	Page	25.765
Cherokee	34.099	Montgomery	25.498
Emmet	33.852	Audubon	25.286
Pocahontas	33.652	Winnebago	24.930
Clay	33.315	Iowa	24.790
Wright	32.801	Taylor	24.586
Sioux	31.890	Mitchell	24.465
Ringgold	31.749	Dallas	24.454
Decatur	31.187	Marion	24.252
Humboldt	30.737	Worth	23.543
Crawford	30.299	Jones	23.419
Wayne	29.360	Lucas	22.781
Buena Vista	28.788	Appanoose	22.558
Benton	28.595	Jasper	21.813
Shelby	27.917	Wapello	20.980
Adair	27.705	Monroe	20.862
Madison	27.439	Keokuk	20.821
Clarke	27.265	Muscatine	20.371
Louisa	26.773	Union	20.141
Webster	26.769	Winneshiek	19.757
Harrison	26.736	Howard	19.756
Carroll	26.415	Black Hawk	19.403
Tama	26.348	Marshall	19.268
Cass	26.338	Scott	18.375
Woodbury	25.786	Linn	17.234

Important

It should be kept clearly in mind that homestead owners living in taxing districts having a higher tax levy than the millage rebate would receive only the amount of the millage rebate applied to the assessed value of the homestead. On the other hand, for homestead owners living in taxing districts where the tax levy was less than the millage rebate, the rebate would be only the tax levy applied to the assessed value of the homestead. In other words, such homesteads would receive the same amount refund as was paid in taxes. This excess which could not be credited to homestead owners was to revert to the Old Age Assistance Fund under Senate File No. 53, Forty-sixth General Assembly.



TABLE III

COMPARISON OF 1936 REBATE WITH REBATE  
ACCORDING TO ELIGIBLE HOMESTEAD ASSESSED VALUES

County	1936 Rebate	Rebate According To Eligible Homestead Assessed Values in State	Increase or Decrease	% Increase or Decrease
Palo Alto	\$ 87,011.92	\$ 54,481.35	\$ - 32,530.57	-37.4
Cherokee	110,503.47	78,482.25	- 32,021.22	-29.0
Emmet	65,326.80	46,731.30	- 18,595.50	-28.5
Pocahontas	98,105.70	70,605.15	- 27,500.55	-28.0
Clay	96,892.95	70,431.90	- 26,461.05	-27.3
Wright	106,892.94	78,921.15	- 27,971.79	-26.2
Sioux	152,098.48	115,488.45	- 36,610.03	-24.1
Ringgold	63,938.49	48,775.65	- 15,162.84	-23.7
Decatur	55,970.15	43,462.65	- 12,507.50	-22.3
Humboldt	78,047.97	61,492.20	- 16,555.77	-21.2
Crawford	136,375.47	108,997.35	- 27,378.12	-20.1
Wayne	59,697.33	49,237.65	- 10,459.68	-17.5
Buena Vista	119,526.33	100,542.75	- 18,983.58	-15.9
Benton	137,491.20	116,435.55	- 21,055.65	-15.3
Shelby	102,439.26	88,865.70	- 13,573.56	-13.3
Adair	77,390.78	67,648.35	- 9,742.43	-12.6
Madison	82,484.32	72,799.65	- 9,684.67	-11.7
Clarke	52,412.75	46,558.05	- 5,854.70	-11.2
Louisa	59,220.31	53,568.90	- 5,651.41	- 9.5
Webster	181,915.96	164,575.95	- 17,340.01	- 9.5
Harrison	114,457.04	103,672.80	- 10,784.24	- 9.4
Carroll	120,597.02	110,556.60	- 10,040.42	- 8.3
Tama	134,771.17	123,873.75	- 10,897.42	- 8.1
Cass	104,140.58	95,761.05	- 8,379.53	- 8.0
Woodbury	473,827.20	444,998.40	- 28,828.80	- 6.1
Page	110,799.15	104,134.80	- 6,664.35	- 6.0
Montgomery	79,582.96	75,583.20	- 3,999.76	- 5.0
Audubon	77,074.30	73,816.05	- 3,258.25	- 4.2
Winnebago	58,639.35	56,964.60	- 1,674.75	- 2.9
Iowa	91,188.41	89,085.15	- 2,103.26	- 2.3
Taylor	71,758.99	70,686.00	- 1,072.99	- 1.5
Mitchell	76,924.15	76,183.80	- 740.35	- 1.0
Dallas	124,072.41	122,811.15	- 1,261.26	- 1.0
Marion	96,895.26	96,754.35	- 140.91	- 0.1
Worth	57,145.93	58,777.95	+ 1,632.02	+ 2.9
Jones	98,402.54	101,755.50	+ 3,352.96	+ 3.4
Lucas	56,931.16	60,579.75	+ 3,588.59	+ 6.3
Appanoose	69,169.49	74,254.95	+ 5,085.46	+ 7.4
Jasper	144,473.18	160,394.85	+ 15,921.67	+11.0
Wapello	127,488.90	147,158.55	+ 19,669.65	+15.4
Monroe	53,585.07	62,196.75	+ 8,611.68	+16.1
Keokuk	96,331.62	112,046.55	+ 15,714.93	+16.3



County	1936 Rebate	Rebate According To Eligible Homestead Assessed Values in State	Increase or Decrease	% Increase or Decrease
Muscatine	\$108,060.64	\$128,459.10	+ 20,398.46	+18.9
Union	66,764.77	80,272.50	+ 13,507.73	+20.2
Winnebago	103,907.26	127,361.85	+ 23,454.59	+22.6
Howard	60,839.33	74,578.35	+ 13,738.72	+22.6
Black Hawk	227,934.63	284,476.50	+ 56,541.87	+24.8
Marshall	141,173.34	177,431.11	+ 36,257.77	+25.7
Scott	320,045.88	421,794.45	+101,748.57	+31.8
Linn	341,385.96	480,110.40	+138,424.44	+40.5



TABLE IV

RELATIONSHIP OF 1936 REBATE TO ELIGIBLE HOMESTEAD  
ASSESSSED VALUES AS DEFINED IN HOMESTEAD RELIEF BILL

County	Assessed Homestead Value Eligible up to \$2500	1936 Rebate	*Refund per \$1000 of Homestead Assessed Value
Palo Alto	\$ 2,249,979	\$ 87,011.92	\$38.67
Cherokee	3,240,689	110,503.47	34.10
Emmet	1,929,790	65,326.80	33.85
Pocshontas	2,915,300	98,105.70	33.65
Clay	2,908,336	96,892.95	33.32
Wright	3,258,863	106,892.94	32.80
Sioux	4,769,419	152,098.48	31.89
Ringgold	2,013,904	63,938.49	31.75
Decatur	1,794,676	55,970.15	31.19
Humboldt	2,539,212	78,047.97	30.74
Crawford	4,500,962	136,375.47	30.30
Wayne	2,033,311	59,697.35	29.36
Buena Vista	4,151,909	119,526.33	28.79
Benton	4,808,158	137,491.20	28.60
Shelby	3,669,405	102,439.26	27.92
Adair	2,793,365	77,390.78	27.71
Madison	3,006,123	82,484.32	27.44
Clarke	1,922,378	52,412.75	27.27
Louisa	2,211,931	59,220.31	26.77
Webster	6,795,705	181,915.96	26.77
Harrison	4,280,935	114,457.04	26.74
Carroll	4,554,424	120,597.02	26.42
Tama	5,115,056	134,771.17	26.35
Cass	3,954,003	104,140.58	26.34
Woodbury	18,375,082	473,827.20	25.79
Page	4,300,293	110,799.15	25.77
Montgomery	3,121,095	79,582.96	25.50
Audubon	3,048,149	77,074.30	25.29
Winnebago	2,352,167	58,639.35	24.93
Iowa	3,678,467	91,188.41	24.79
Taylor	2,918,715	71,758.99	24.59
Mitchell	3,145,608	76,924.15	24.47
Dallas	5,071,476	124,072.41	24.45
Marion	3,995,414	96,895.26	24.25
Worth	2,427,316	57,145.93	23.54
Jones	4,201,884	98,402.54	23.42
Lucas	2,501,682	56,991.16	22.78
Appanoose	3,066,245	69,169.49	22.56
Jasper	6,623,167	144,473.18	21.81
Wapello	6,076,707	127,488.90	20.98
Monroe	2,568,543	53,585.07	20.86
Keokuk	4,626,620	96,331.62	20.82



County	Assessed Homestead Value Eligible up to \$2500	1936 Rebate	*Refund per \$1000 of Homestead Assessed Value
Muscatine	\$ 5,304,683	\$108,060.64	\$20.37
Union	3,314,847	66,764.77	20.14
Winneshiek	5,259,159	103,907.26	19.76
Howard	3,079,487	60,839.63	19.76
Black Hawk	11,747,099	227,934.63	19.40
Marshall	7,326,765	141,173.34	19.27
Scott	17,417,887	320,045.88	18.38
Linn	19,825,767	341,685.96	17.23

\*These figures are applicable in those taxing districts in which the tax levy is equal to, or larger than the millage refund. In taxing districts in which the tax levy is smaller than the millage refund, the amount of the refund cannot exceed the amount of the taxes paid.



TABLE V  
THREE-POINT TAX COLLECTIONS AND 1936 REBATE  
(by counties)

County	Total Sales Tax Collections Fiscal Year ending March 31, 1936	Total Income Tax for 1935 Payable in 1936	Total 3-point tax collected	1936 Actual County Rebate
Adair	\$ 37,494.61	\$ 3,674.01	\$ 41,168.62	\$ 77,390.78
Adams	26,887.17	2,396.45	29,283.62	59,040.14
Allamakee	50,731.83	6,040.37	56,772.20	68,289.38
Appanoose	68,446.24	17,188.86	85,635.10	69,169.49
Audubon	36,250.43	4,230.86	40,481.29	77,074.30
Benton	73,765.51	16,393.30	90,158.81	137,491.20
Black Hawk	412,004.18	169,963.17	581,967.35	227,934.63
Boone	106,582.83	31,557.44	138,140.27	125,627.04
Bremer	77,670.56	16,066.50	93,737.06	85,463.07
Buchanan	61,459.40	12,090.32	73,549.72	86,398.62
Buena Vista	91,551.46	22,750.78	114,302.24	119,526.33
Butler	59,861.77	7,827.80	67,689.57	98,559.62
Calhoun	65,973.45	14,489.64	80,463.09	119,793.14
Carroll	94,991.36	18,906.26	113,897.62	120,597.02
Cass	72,859.80	10,425.11	83,284.91	104,140.58
Cedar	57,826.58	14,642.28	72,468.86	106,004.75
Cerro Gordo	202,205.22	80,486.25	282,691.47	169,713.39
Cherokee	71,475.85	23,120.69	94,596.54	110,503.47
Chickasaw	52,948.65	7,451.65	60,400.30	69,801.27
Clarke	20,197.65	3,051.21	23,248.86	52,412.75
Clay	88,515.04	24,135.20	112,650.24	96,892.95
Clayton	78,484.03	10,574.37	89,058.40	110,406.45
Clinton	172,896.86	81,710.10	254,606.96	181,969.10
Crawford	60,914.36	8,494.47	69,408.83	136,375.47
Dallas	85,429.72	20,600.35	106,030.07	124,072.41
Davis	28,171.63	2,413.37	30,585.00	49,588.77
Decatur	30,289.41	2,737.18	33,026.59	55,970.15
Delaware	49,611.53	11,176.74	60,788.27	95,958.56
Des Moines	152,445.99	60,717.01	213,163.00	125,852.27
Dickinson	49,727.69	7,650.63	57,378.32	63,754.85
Dubuque	269,692.21	122,262.67	391,954.88	221,181.35
Emmet	56,823.52	15,178.98	72,002.50	65,326.80
Fayette	102,959.75	20,281.59	123,241.34	117,640.22
Floyd	75,324.75	17,992.71	93,317.46	86,890.65
Franklin	55,696.35	11,523.93	67,220.28	102,793.85
Fremont	38,281.27	13,158.78	51,440.05	80,270.19
Greene	55,819.75	11,043.88	66,863.63	103,347.09
Grundy	46,152.56	6,405.14	52,557.70	91,195.34
Guthrie	47,682.32	5,332.29	53,014.61	92,335.32
Hamilton	72,306.58	15,289.49	87,596.07	110,140.80
Hancock	52,684.42	9,691.63	62,376.05	85,148.91
Hardin	106,302.99	19,058.05	125,361.04	116,803.99
Harrison	67,347.93	7,213.27	74,561.20	114,457.04
Henry	53,994.28	10,072.39	64,066.67	71,688.54
Howard	49,156.18	6,596.58	55,752.76	60,839.63



County	Total Sales Tax Collections Fiscal Year ending March 31, 1936	Total Income Tax for 1935 Payable in 1936	Total 3-point tax collected	1936 Actual County Rebate
Humboldt	\$ 48,548.08	\$ 10,207.11	\$ 58,755.19	\$ 78,047.97
Ida	39,346.89	6,208.13	45,555.02	83,058.36
Iowa	44,925.15	7,846.02	52,771.17	91,188.41
Jackson	61,258.82	13,431.78	74,690.60	82,262.57
Jasper	108,825.10	69,275.17	178,100.27	144,473.18
Jefferson	43,188.96	11,512.12	54,701.08	66,312.02
Johnson	166,741.85	75,074.14	241,815.99	143,392.10
Jones	60,892.33	13,133.46	74,025.79	98,402.54
Keokuk	48,088.63	5,947.41	54,036.04	96,331.62
Kossuth	98,915.75	24,316.06	123,231.81	147,617.08
Lee	153,466.82	77,847.55	231,314.37	151,627.24
Linn	436,407.64	220,016.81	656,424.45	341,685.96
Louisa	30,488.91	5,689.36	36,178.27	59,220.51
Lucas	40,431.73	8,443.76	48,875.49	56,991.16
Lyon	46,506.54	10,144.89	56,651.43	99,965.25
Madison	37,658.32	4,518.05	42,176.37	82,484.32
Mahaska	73,208.69	18,285.95	91,494.64	111,634.21
Marion	66,982.08	9,110.71	76,092.79	96,895.26
Marshall	143,589.39	40,855.96	184,445.35	141,173.34
Mills	40,763.43	8,628.06	49,391.49	74,149.84
Mitchell	53,218.40	11,710.13	64,928.53	76,924.15
Monona	51,044.69	9,621.37	60,666.06	100,247.07
Monroe	33,134.92	4,293.86	37,428.78	53,585.07
Montgomery	64,222.66	18,458.86	82,681.52	79,582.96
Muscatine	145,292.11	64,997.62	210,289.73	108,060.64
O'Brien	88,473.99	19,169.37	107,643.36	118,636.98
Osceola	35,335.29	8,881.92	44,217.21	64,915.62
Page	100,501.89	23,023.13	123,525.02	110,799.15
Palo Alto	54,840.53	9,785.59	64,626.12	87,011.92
Plymouth	76,932.37	12,871.99	89,804.36	156,799.33
Pocahontas	59,673.25	10,607.34	70,280.59	98,105.70
Polk	1,133,339.07	687,469.93	1,820,809.00	656,783.82
Pottawattamie	257,354.17	91,659.47	349,013.64	252,856.06
Poweshiek	62,756.16	14,076.54	76,832.70	106,205.71
Ringgold	22,606.00	1,774.92	24,380.92	63,938.49
Sac	62,999.77	12,450.53	75,450.30	120,222.79
Scott	458,051.09	240,620.78	698,671.87	320,045.88
Shelby	50,110.42	7,577.26	57,687.68	102,439.26
Sioux	89,507.23	19,734.92	109,242.15	152,098.48
Story	160,260.26	56,120.74	216,381.00	134,001.94
Tama	71,841.62	16,887.44	88,729.06	134,771.17
Taylor	29,742.93	2,442.05	32,184.98	71,758.99
Union	54,901.48	10,485.01	65,386.49	66,764.77
Van Buren	25,905.45	1,626.84	27,532.29	48,697.11
Wapello	167,163.79	88,848.44	256,012.23	127,488.90
Warren	42,904.21	6,276.01	49,180.22	96,226.51
Washington	69,174.22	19,536.40	88,710.62	106,261.15
Wayne	30,872.65	2,147.32	33,019.97	59,697.33
Webster	207,823.94	70,435.32	278,259.26	181,915.96
Winnebago	54,101.95	9,113.08	63,215.03	58,639.35
Winneshiek	70,762.62	13,705.14	84,467.76	103,907.26



County	Total Sales Tax Collections Fiscal Year ending March 31, 1936	Total Income Tax for 1935 Payable in 1936	Total 3-point tax collected	1936 Actual County Rebate
Woodbury	\$ 589,997.50	\$ 218,943.02	\$ 808,940.52	\$ 473,827.20
Worth	32,702.72	6,248.08	38,950.80	57,145.93
Wright	79,747.86	20,863.69	100,611.55	106,892.94
Non-resident Consolidated Returns	3,278,494.90	188,129.24	188,129.24	
Taxed Gasoline Sales	82,859.26			
Out of State	15,381.62			
Miscellaneous	242.37			
GRAND TOTAL	\$13,442,356.14	\$3,645,149.60	\$17,087,505.74	\$11,550,000.00



Report No. 3

ANALYSIS OF THE EFFECT OF SENATE FILE NO. 1,  
FORTY-SEVENTH GENERAL ASSEMBLY, ON HOMESTEAD TAX BURDEN

The data included in this report are based on the assumption that the \$11,550,000 rebate to all property owners in 1936 had been available for rebate to homestead owners only for the assessments made in 1933 and payable in 1934. The method of distribution to homestead owners is based on the provisions of Senate File No. 1, introduced in the Forty-seventh General Assembly.

Prepared by

IOWA STATE PLANNING BOARD  
in cooperation with  
WORKS PROGRESS ADMINISTRATION

February, 1937



ANALYSIS OF SENATE FILE NO. 1, FORTY-SEVENTH GENERAL ASSEMBLY

Summary of Differences in Operation of Senate File No. 53  
(Forty-sixth General Assembly) and Senate File No. 1  
(Forty-seventh General Assembly)

1. The operation of Senate File No. 1 will result in a somewhat lower refund per dollar of homestead assessed value. In some counties this difference is slight.
2. There is no difference in the operation of Senate File No. 53, and Senate File No. 1 in taxing districts in which the tax levy is equal to, or less than the refund rate.
3. In taxing districts in which the tax levy is greater than the refund rate, the operation of Senate File No. 1 results in a smaller refund to small homestead owners, and a larger refund to large homestead owners.

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The major difference in the operation of Senate File No. 53, Forty-sixth General Assembly and Senate File No. 1, Forty-seventh General Assembly, lies in the removal of the \$2500 limit in determining the refund rate under Senate File No. 1. In Senate File No. 53, the following statement appears in Section 2: "The amount of such credit to be in the same proportion to the amount so certified as the assessed valuation of such homesteads, to an amount not exceeding twenty-five hundred (2,500) dollars, of the assessed value, bears to the total assessed valuation of all property eligible for such credit within the county for the next preceding tax year, but not to exceed in any event the total amount of the tax levy on the first twenty-five hundred (2,500) dollars of the assessed value of such homestead."

In Senate File No. 1, this statement is changed and appears in Section 3 as follows: "The amount of such credit shall be in the same proportion to



the total amount of money certified to the county treasurer as the assessed valuation of such homestead . . . bears to the total assessed valuation of all property eligible for such credit within the county for the next preceding tax year, but not to exceed the total amount of the tax levy on the first twenty-five hundred (2,500) dollars of the assessed value of such homestead."

It will be noted that Senate File No. 1 removes the \$2500 limit of assessed value specified in Senate File No. 53 to be used as a maximum in computing each homestead's share of the available refund in the county. According to our understanding, under Senate File No. 1, there is no limit specified in computing individual credits; thus the total value of each homestead would be used, the only stipulation being that no homestead owner is to receive a credit on more than the first \$2500 of assessed value. In other words, in computing homestead credits on a homestead of \$3,000 assessed value, the entire value (\$3,000) would be used in determining the refund, while under Senate File No. 53, only \$2500 would be used. Such a provision results in expanding the base under Senate File No. 1 to include the total assessed value of all homesteads within a county. By the use of the total assessed value of all homesteads within a county, instead of a maximum valuation of \$2500 according to Senate File No. 53, the result is a lower rate of refund per dollar of assessed valuation.

Such a change does not affect homesteads located in taxing districts in which the tax levy is less than the refund rate, because both Senate File No. 53, and Senate File No. 1 limit the credit to each homestead to the maximum of the tax on the first \$2500 of assessed value. In taxing districts, however, in which the tax levy is larger than the refund rate, the following



differences would result in the operations of Senate File No. 53 and Senate File No. 1. Some homesteads, particularly those whose assessed values are less than \$2500, will receive less dollars of refund than they would have received under Senate File No. 53. Others, whose assessed values exceed \$2500 (as shown in Example A, the minimum level in this illustration is \$3000) will receive more dollars of refund. N. B. The point at which a homestead would receive more under Senate File No. 1 than under Senate File No. 53, would depend in each case upon the taxing district in which such a homestead is located. This point would not be the same in any two taxing districts, unless it happened that both taxing districts had the same levy and had homesteads of the same number and value, which is extremely unlikely. In addition, since, under Senate File No. 1, a lower refund rate per dollar of assessed value would be in effect than under Senate File No. 53, all homesteads having an assessed value below the point mentioned above would receive a smaller dollar refund than under Senate File No. 53.

To bring out these differences more clearly, the following tables are shown. Example A is an illustration of a taxing district having a tax levy larger than the refund rate. In this hypothetical illustration, a 40 mill tax levy is in effect. Also, there is a total of \$450 available for refund. Under Senate File No. 53, a \$450 total refund results in a 30 mill refund on the assessed value of each homestead up to a maximum of \$2500 of assessed value. This, therefore, makes a total of \$15,000 over which the available refund is to be distributed. The available refund, \$450 divided by \$15,000, equals 30 mills to be credited to each dollar of assessed value of each homestead, up to a maximum of \$2500. A \$500 homestead would receive \$15, a \$1000 homestead, \$30, and so on until those above \$2500 are reached. A \$2500



homestead would receive \$75, and since Senate File No. 53 specified that an assessed value of not more than \$2500 was to be considered, each homestead above this amount, therefore, would receive only \$75. As the tax levy is 40 mills, the tax on \$2500 is \$100, and the maximum refund is \$75, so the specification that no homestead is to receive more than the tax on \$2500 does not enter into this illustrative case. Also, it should be noted that the entire \$450 can be used so there is no excess to be used for Old Age Assistance, as was specified in Senate File No. 53.

Next, let us use this same illustration to show the operation of Senate File No. 1, (Example B). Since the total assessed value of homesteads is to be used in computing the refund rate, a \$450 available refund divided by \$18,000, the total homestead assessed value, equals 25 mills, the new refund rate under Senate File No. 1. Multiplying the refund rate, 25 mills, by the assessed value of each homestead gives the amount of refund going to each. For instance, \$500 times 25 mills equals \$12.50, or \$2.50 less than this same homestead would have been credited under Senate File No. 53. It will be noted that each homestead receives a smaller refund under Senate File No. 1 until the \$3000 homestead is reached. It so happens, in this illustration, that a \$3000 homestead receives the same refund under both bills. The \$3500 homestead, however, receives \$75 under Senate File No. 53, and \$87.50 under Senate File No. 1, or an increase of \$12.50. This results because of the removal of the \$2500 limit in Senate File No. 1; therefore, to determine the refund on a \$3500 homestead, \$3500 multiplied by 25 mills gives a refund of \$87.50, which is not as much as \$100, the tax on \$2500, the maximum return under both bills. Carrying this same procedure to the \$4000 homestead, the refund would be \$100, and the tax on \$2500 is \$100,



thus this is the maximum refund regardless of the homesteads which have values in excess of \$4000. In other words, a \$5000 homestead owner would receive only \$100, or the tax on \$2500. It will be noted in this case that there is no excess for the use of the county schools, but there would be if there were homesteads having an assessed value of more than \$4000. For instance, assuming a larger total available refund in the county, a \$5000 homestead would have had a \$100 refund and an excess of \$25 which could not be used. The assessed value, \$5000, times the refund rate, 25 mills, equals \$125. Since the tax on \$2500 is only \$100, there would be an excess of \$25 for county schools.

To illustrate further the operation of the two bills, another hypothetical case is shown, in which the tax levy is smaller than the refund rate. In this illustration, the tax levy is 20 mills, and the refund rate 30 mills. As it is specified in both bills that no homestead is to receive more than the tax on an assessed value of \$2500, and the refund rate is larger than the tax levy, each homestead owner would receive a refund of the same amount as the taxes paid on homesteads up to \$2500. Those homesteads over \$2500 of assessed value would receive only the tax on the first \$2500, so the result under the operation of both bills is the same in taxing districts having a tax levy smaller than the refund rate. In this case, it will be noted, however, that there is an excess of \$150 remaining that cannot be used for homestead refund, and which, under Senate File No. 53, would have reverted to the Old Age Assistance Fund, and under Senate File No. 1, to the county common school fund.

Tables I through IV in this report are similar to Tables I through IV of Report No. 2, and are arranged in the same order. By comparing each table



in this report with the corresponding table in Report No. 2, the differences between Senate File No. 53 and Senate File No. 1 can be observed.

Table V shows, in parallel columns by counties, first the dollars of refund per \$1,000 of assessed valuation under Senate File No. 53 and Senate File No. 1. In addition, it shows, for each of these bills, the refunds calculated according to the relation which the assessed values of homesteads in each county bears to the state total homestead values. The estimate of homestead values for the state is based on the actual figures for fifty counties, and therefore should be reasonably accurate.



EXAMPLE A

Tax Levy Larger Than Refund Rate

(\$450 available for refund)

Homestead Assessed Value	40 Mill Tax Levied	30 Mill Refund Under S. F. 53	25 Mill Refund Under S. F. 1	Refund Increase or Decrease Under S. F. 1
\$ 500	\$ 20.00	\$ 15.00	\$ 12.50	\$- 2.50
1,000	40.00	30.00	25.00	- 5.00
1,500	60.00	45.00	37.50	- 7.50
2,000	80.00	60.00	50.00	-10.00
2,500	100.00	75.00	62.50	-12.50
3,000	120.00	75.00	75.00	Same
3,500	140.00	75.00	87.50	+12.50
<u>4,000</u>	<u>160.00</u>	<u>75.00</u>	<u>100.00</u>	+25.00
\$18,000	\$720.00	\$450.00	\$450.00	

EXAMPLE B

Tax Levy Less Than Refund Rate

(\$450 available for refund)

Homestead Assessed Value	20 Mill Tax Levied	30 Mill Refund Under S. F. 53	25 Mill Refund Under S. F. 1	Excess Under S. F. 53 and S. F. 1
\$ 500	\$ 10.00	\$ 10.00	\$ 10.00	\$ 2.50
1,000	20.00	20.00	20.00	5.00
1,500	30.00	30.00	30.00	7.50
2,000	40.00	40.00	40.00	10.00
2,500	50.00	50.00	50.00	12.50
3,000	60.00	50.00	50.00	25.00
3,500	70.00	50.00	50.00	37.50
<u>4,000</u>	<u>80.00</u>	<u>50.00</u>	<u>50.00</u>	<u>50.00</u>
\$18,000	\$360.00	\$300.00	\$300.00	\$150.00



TABLE I

ANALYSIS OF THE EFFECT OF SENATE FILE NO. 1,  
FORTY-SEVENTH GENERAL ASSEMBLY, ON HOMESTEAD TAX BURDEN

	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to School Fund	% Excess
<u>Cherokee County</u>						
Urban	\$ 56,330.80	\$ 54,831.83	\$ 50,547.71	89.7	\$ 4,284.12	
Rural	<u>33,684.92</u>	<u>55,671.64</u>	<u>33,684.92</u>	100.0	<u>21,986.72</u>	
Total	\$ 90,015.72	\$110,503.47	\$ 84,232.63	93.6	\$26,270.84	23.8
<u>Clay County</u>						
Urban	\$ 51,350.80	\$ 48,655.33	\$ 44,392.37	86.4	\$ 4,262.96	
Rural	<u>31,162.55</u>	<u>50,237.62</u>	<u>30,977.42</u>	99.4	<u>19,260.19</u>	
Total	\$ 82,513.64	\$ 98,892.95	\$ 75,369.79	91.3	\$23,523.16	23.8
<u>Emmet County</u>						
Urban	\$ 42,868.41	\$ 39,130.75	\$ 37,070.62	86.5	\$ 2,060.13	
Rural	<u>18,138.49</u>	<u>26,196.05</u>	<u>18,138.49</u>	100.0	<u>8,057.56</u>	
Total	\$ 61,006.90	\$ 65,326.80	\$ 55,209.11	90.5	\$10,117.69	15.5
<u>Buena Vista County</u>						
Urban	\$ 65,892.21	\$ 55,221.16	\$ 54,915.92	83.3	\$ 305.24	
Rural	<u>44,900.61</u>	<u>64,305.17</u>	<u>44,136.11</u>	98.3	<u>20,169.06</u>	
Total	\$110,792.82	\$119,526.33	\$ 99,052.03	89.4	\$20,474.30	17.1
<u>Palo Alto County</u>						
Urban	\$ 39,094.60	\$ 33,621.41	\$ 31,353.23	80.2	\$ 2,268.18	
Rural	<u>30,578.93</u>	<u>53,390.51</u>	<u>30,568.95</u>	99.9	<u>23,821.56</u>	
Total	\$ 69,673.53	\$ 87,011.92	\$ 61,922.18	88.9	\$26,089.74	30.0
<u>Pocahontas County</u>						
Urban	\$ 38,925.70	\$ 33,061.62	\$ 30,543.34	78.5	\$ 2,518.28	
Rural	<u>38,837.74</u>	<u>65,044.08</u>	<u>38,252.24</u>	98.5	<u>26,791.84</u>	
Total	\$ 77,763.44	\$ 98,105.70	\$ 68,795.58	88.5	\$29,310.12	29.9

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to School Fund	% Excess
<u>Ringgold County</u>						
Urban	\$ 30,160.42	\$ 25,255.70	\$ 23,933.12	79.4	\$ 1,322.58	
Rural	26,021.70	38,682.79	25,774.72	99.1	12,908.07	
Total	\$ 56,182.12	\$ 63,938.49	\$ 49,707.84	88.5	\$14,230.65	22.3
<u>Sioux County</u>						
Urban	\$ 72,149.97	\$ 63,272.97	\$ 56,889.96	78.8	\$ 6,383.01	
Rural	39,610.39	88,825.51	59,280.53	99.2	49,544.98	
Total	\$111,760.36	\$152,098.48	\$ 96,170.49	86.1	\$55,927.99	35.8
<u>Wright County</u>						
Urban	\$ 75,987.99	\$ 62,071.62	\$ 59,753.79	78.6	\$ 2,317.83	
Rural	24,964.99	44,821.32	24,811.99	99.4	20,009.33	
Total	\$100,952.98	\$106,892.94	\$ 84,565.78	84.1	\$22,327.16	20.9
<u>Louisa County</u>						
Urban	\$ 28,807.33	\$ 19,795.81	\$ 19,607.60	68.1	\$ 188.21	
Rural	36,157.63	39,424.50	32,291.95	89.3	7,132.55	
Total	\$ 64,964.96	\$ 59,220.31	\$ 51,899.55	79.9	\$ 7,320.76	12.4
<u>Jones County</u>						
Urban	\$ 58,711.99	\$ 39,523.39	\$ 38,621.10	65.8	\$ 907.29	
Rural	49,412.88	58,874.24	46,043.47	93.2	12,830.77	
Total	\$108,124.87	\$ 98,402.54	\$ 84,664.57	78.3	\$13,738.06	14.0
<u>Crawford County</u>						
Urban	\$ 68,113.79	\$ 42,821.90	\$ 42,100.32	61.8	\$ 721.58	
Rural	56,917.43	93,553.57	53,487.29	94.0	40,066.28	
Total	\$125,031.22	\$136,375.47	\$ 95,587.61	76.5	\$40,787.86	29.9
<u>Audubon County</u>						
Urban	\$ 44,893.34	\$ 23,815.96	\$ 22,987.64	51.2	\$ 828.12	
Rural	39,982.38	53,253.34	39,415.84	98.6	13,842.50	
Total	\$ 84,880.72	\$ 77,074.30	\$ 62,403.68	73.5	\$14,670.62	19.0

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to School Fund	% Excess
<u>Worth County</u>						
Urban	\$ 29,792.52	\$ 17,218.07	\$ 17,167.16	57.6	\$ 50.91	
Rural	33,504.74	39,927.86	29,231.46	87.2	10,696.40	
Total	\$ 63,297.26	\$ 57,145.93	\$ 46,398.62	73.3	\$10,747.31	18.8

<u>Dallas County</u>						
Urban	\$ 98,717.29	\$ 60,373.63	\$ 56,889.66	57.6	\$ 3,483.97	
Rural	56,646.67	63,698.78	53,071.20	93.7	10,627.58	
Total	\$155,363.96	\$124,072.41	\$109,960.86	70.8	\$14,111.55	11.4

<u>Wapello County</u>						
Urban	\$187,988.60	\$ 91,409.54	\$ 89,949.10	47.8	\$ 1,460.44	
Rural	44,702.21	36,079.36	34,887.82	78.0	1,191.54	
Total	\$232,690.81	\$127,488.90	\$124,836.92	53.6	\$ 2,651.98	2.1

<u>Black Hawk County</u>						
Urban	\$370,161.98	\$174,825.86	\$171,891.13	46.4	\$ 2,934.73	
Rural	49,039.86	53,103.77	43,692.22	89.1	9,416.55	
Total	\$419,201.84	\$227,934.63	\$215,583.35	51.4	\$12,351.28	5.4

<u>Union County</u>						
Urban	\$ 97,161.88	\$ 41,794.75	\$ 41,794.75	43.0	\$ -----	
Rural	29,838.51	24,970.02	22,879.68	76.7	2,090.34	
Total	\$127,000.39	\$ 66,764.77	\$ 64,674.43	50.9	\$ 2,090.34	3.1

<u>Marshall County</u>						
Urban	\$199,934.38	\$ 89,927.42	\$ 85,768.33	42.9	\$ 4,159.09	
Rural	65,888.38	51,245.92	48,979.88	74.3	2,266.04	
Total	\$265,822.76	\$141,173.34	\$134,748.21	50.7	\$ 6,425.13	4.6

<u>Linn County</u>						
Urban	\$593,125.00	\$271,708.68	\$259,966.96	43.8	\$11,741.72	
Rural	98,067.00	69,977.28	68,243.54	69.6	1,733.74	
Total	\$691,192.00	\$341,685.96	\$328,210.50	47.5	\$13,475.46	3.9

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



	1933 Tax on Homesteads up to \$2500 Value	*1936 Actual Rebate	Usable Rebate	% Homestead Tax Return on Values to \$2500	Excess to School Fund	% Excess
<u>Taylor County</u>						
Urban	\$ 52,439.66	\$ 28,208.09	\$ 28,172.38	53.7	\$ 35.71	
Rural	32,468.02	43,550.90	31,091.18	95.8	12,459.72	
Total	\$ 84,907.68	\$ 71,758.99	\$ 59,263.56	69.8	\$12,495.43	17.4
<u>Winneshiek County</u>						
Urban	\$ 73,989.94	\$ 36,378.11	\$ 35,927.62	48.6	\$ 450.49	
Rural	54,674.98	67,529.15	52,252.13	95.6	15,277.02	
Total	\$128,664.92	\$103,907.26	\$ 88,179.75	68.5	\$15,727.51	15.1
<u>Scott County</u>						
Urban	\$389,389.53	\$276,167.59	\$248,336.60	63.8	\$27,830.99	
Rural	50,077.22	43,878.29	41,133.75	82.1	2,744.54	
Total	\$439,466.75	\$320,045.88	\$289,470.35	65.9	\$30,575.53	9.6
<u>Lucas County</u>						
Urban	\$ 50,025.45	\$ 22,084.07	\$ 22,057.69	44.1	\$ 26.38	
Rural	30,355.80	34,907.09	29,370.83	96.8	5,536.26	
Total	\$ 80,381.25	\$ 56,991.16	\$ 51,428.52	64.0	\$ 5,562.64	9.8
<u>Appanoose County</u>						
Urban	\$ 79,199.45	\$ 36,673.66	\$ 35,567.80	44.9	\$ 1,105.86	
Rural	30,850.12	32,495.83	28,717.72	93.1	3,778.11	
Total	\$110,049.57	\$ 69,169.49	\$ 64,285.52	58.4	\$ 4,883.97	7.1

\*Total rebate is actual 1936 rebate. Urban and rural rebate calculated on basis of eligible homestead assessed values applied to total county rebate in 1936.



TABLE II

CALCULATED COUNTY MILLAGE REFUND TO HOMESTEAD OWNERS

Had the \$11,550,000 which was rebated to all property owners in 1936 been available for rebate to homestead owners only for the taxes levied in 1933 and payable in 1934, the following millage rebate would have been available for refund to homestead owners under provisions of Senate File No. 1, Forty-seventh General Assembly:

	<u>Mills</u>		<u>Mills</u>
Palo Alto	38.074	Iowa	24.026
Emmett	33.098	Mitchell	23.790
Pocahontas	33.023	Audubon	23.750
Wright	32.249	Tama	23.625
Clay	32.179	Webster	23.601
Cherokee	31.425	Crawford	23.599
Sioux	30.966	Worth	23.035
Ringgold	30.842	Dallas	22.755
Decatur	30.824	Marion	22.409
Wayne	29.107	Lucas	21.959
Humboldt	28.548	Appanoose	21.920
Adair	27.457	Jones	21.420
Buena Vista	27.258	Woodbury	20.889
Benton	26.898	Jasper	20.783
Madison	26.501	Monroe	20.271
Harrison	26.072	Union	19.510
Cass	25.898	Winneshiek	19.240
Clarke	25.839	Wapello	19.176
Carroll	25.706	Keokuk	19.013
Louisa	25.641	Howard	18.602
Shelby	25.103	Marshall	17.855
Winnebago	24.728	Muscatine	17.601
Page	24.689	Black Hawk	17.412
Montgomery	24.486	Linn	14.695
Taylor	24.323	Scott	14.507

Important

It should be kept clearly in mind that homestead owners living in taxing districts having a higher tax levy than the millage rebate would receive only the amount of the millage rebate applied to the assessed value of the homestead. On the other hand, for homestead owners living in taxing districts where the tax levy was less than the millage rebate, the rebate would be only the tax levy applied to the assessed value of the homestead. In other words, such homesteads would receive the same amount refund as was paid in taxes. This excess, which could not be credited to homestead owners, was to be turned over to the county school fund under Senate File No. 1, Forty-seventh General Assembly.



TABLE III

COMPARISON OF 1936 COUNTY ALLOCATIONS WITH ALLOCATIONS  
 ACCORDING TO HOMESTEAD ASSESSED VALUES IN COUNTIES  
 (SENATE FILE NO. I, FORTY-SEVENTH GENERAL ASSEMBLY)

County	1936 Rebate	County Allocations Based on Assessed Value of Homesteads	Increase or Decrease	% Increase or Decrease
Palo Alto	\$ 87,011.92	\$ 49,988.40	\$ - 37,023.52	-42.5
Emmet	65,326.80	43,173.90	- 22,152.90	-33.9
Pocahontas	98,105.70	64,980.30	- 33,125.40	-33.8
Wright	106,892.94	72,499.35	- 34,393.59	-32.2
Clay	96,892.95	65,858.10	- 31,034.85	-32.0
Cherokee	110,503.47	76,911.45	- 33,592.02	-30.4
Sioux	152,098.48	107,438.10	- 44,660.38	-29.4
Ringgold	63,938.49	45,345.30	- 18,593.19	-29.1
Decatur	55,970.15	39,720.45	- 16,249.70	-29.0
Wayne	59,697.33	44,860.20	- 14,837.13	-24.9
Humboldt	78,047.97	59,805.90	- 18,242.07	-23.4
Adair	77,390.78	61,653.90	- 15,736.88	-20.3
Buena Vista	119,526.33	95,911.20	- 23,615.13	-19.8
Benton	137,491.20	111,804.00	- 25,687.20	-18.7
Madison	82,484.32	68,087.25	- 14,397.07	-17.5
Harrison	114,457.04	96,026.70	- 18,430.34	-16.1
Cass	104,140.58	87,953.25	- 16,187.33	-15.5
Clarke	52,412.75	44,363.55	- 8,049.20	-15.4
Carroll	120,597.02	102,621.75	- 17,975.27	-14.9
Louisa	59,220.31	50,519.70	- 8,700.61	-14.7
Shelby	102,439.26	89,258.40	- 13,180.86	-12.9
Winnebago	58,639.35	51,871.05	- 6,768.30	-11.5
Page	110,799.15	98,163.45	- 12,635.70	-11.4
Montgomery	79,582.96	71,090.25	- 8,492.71	-10.7
Taylor	71,758.99	64,645.35	- 7,113.64	- 9.9
Iowa	91,188.41	83,032.95	- 8,155.46	- 8.9
Mitchell	76,924.15	70,732.20	- 6,191.95	- 8.0
Audubon	77,074.30	70,986.30	- 6,088.00	- 7.9
Tama	134,771.17	124,774.65	- 9,996.52	- 7.4
Crawford	136,375.47	126,403.20	- 9,972.27	- 7.3
Webster	181,915.96	168,606.90	- 13,309.06	- 7.3
Worth	57,145.93	54,261.90	- 2,884.03	- 5.0
Dallas	124,072.41	119,265.30	- 4,807.11	- 3.9
Marion	96,895.26	94,582.95	- 2,312.31	- 2.4
Lucas	56,991.16	56,768.25	- 222.91	- .4
Appanoose	69,169.49	69,022.80	- 146.69	- .2
Jones	98,402.54	100,485.00	+ 2,082.46	+ 2.1
Woodbury	473,827.20	496,164.90	+ 22,337.70	+ 4.7
Jasper	144,473.18	152,055.75	+ 7,582.57	+ 5.2
Monroe	53,585.07	57,819.30	+ 4,234.23	+ 7.9
Union	66,764.77	74,855.55	+ 8,090.78	+12.1
Winneshiek	103,907.26	118,133.40	+ 14,226.14	+13.4
Wapello	127,488.90	145,426.05	+ 17,937.15	+14.1
Keokuk	96,331.62	110,822.25	+ 14,490.63	+15.0



County	1936 Rebate	County Allocations Based on Assessed Value of Homesteads	Increase or Decrease	% Increase or Decrease
Howard	\$ 60,839.63	\$ 71,540.70	\$ + 10,701.07	+17.6
Marshall	141,173.34	172,938.15	+ 31,764.81	+22.5
Muscatine	108,060.64	134,291.85	+ 26,231.21	+24.3
Black Hawk	227,934.63	286,324.50	+ 58,389.87	+25.6
Linn	341,685.96	508,581.15	+166,895.19	+48.8
Scott	320,045.88	482,535.90	+162,490.02	+50.8



TABLE IV

RELATIONSHIP OF 1936 REBATE TO HOMESTEAD ASSESSED VALUES UNDER PROVISIONS OF SENATE FILE NO. 1, FORTY-SEVENTH GENERAL ASSEMBLY

County	Total Assessed Value Homesteads	1936 Rebate	*Refund per \$1000 of Homestead Assessed Value
Palo Alto	\$ 2,285,330	\$ 87,011.92	\$38.07
Emmett	1,973,768	65,326.80	33.10
Pocahontas	2,970,826	98,105.70	33.02
Wright	3,314,589	106,892.94	32.25
Clay	3,011,048	96,892.95	32.18
Cherokee	3,516,414	110,503.47	31.43
Sioux	4,911,821	152,098.48	30.97
Ringgold	2,073,087	63,938.49	30.84
Decatur	1,815,781	55,970.15	30.82
Wayne	2,050,936	59,697.33	29.11
Humboldt	2,733,920	78,047.97	28.55
Adair	2,818,590	77,390.78	27.46
Buena Vista	4,384,948	119,526.33	27.26
Benton	5,111,581	137,491.20	26.90
Madison	3,112,509	82,484.32	26.50
Harrison	4,390,064	114,457.04	26.07
Cass	4,021,252	104,140.58	25.90
Clarke	2,028,465	52,412.75	25.84
Carroll	4,691,344	120,597.02	25.70
Louisa	2,309,608	59,220.31	25.64
Shelby	4,080,725	102,439.26	25.10
Winnebago	2,371,383	58,639.35	24.73
Page	4,487,712	110,799.15	24.69
Montgomery	3,250,114	79,582.96	24.49
Taylor	2,950,276	71,753.99	24.23
Iowa	3,795,376	91,188.41	24.03
Mitchell	3,233,500	76,924.15	23.79
Audubon	3,245,274	77,074.30	23.75
Tama	5,704,496	134,771.17	23.63
Webster	7,708,098	181,915.96	23.60
Crawford	5,778,963	136,375.47	23.60
Worth	2,480,878	57,145.93	23.03
Dallas	5,452,433	124,072.41	22.76
Marion	4,323,994	96,895.26	22.41
Lucas	2,595,295	56,991.16	21.96
Appanoose	3,155,556	69,169.49	21.92
Jones	4,593,899	98,402.54	21.42
Woodbury	22,683,415	473,827.20	20.89
Jasper	6,951,618	144,473.18	20.78
Monroe	2,643,385	53,585.07	20.27
Union	3,422,073	66,764.77	19.51
Winneshiek	5,400,582	103,907.26	19.24
Wapello	6,648,508	127,488.90	19.18



TABLE V

\*REFUND PER \$1000 OF HOMESTEAD ASSESSED VALUATION ACCORDING TO  
PRESENT THREE-POINT TAX MEASURE METHOD OF ALLOCATION FROM  
STATE TO COUNTY AND ACCORDING TO A UNIFORM COUNTY  
ALLOCATION BASED ON ELIGIBLE HOMESTEAD  
ASSESSED VALUATIONS

County	Present Method of Allocation to Counties		Uniform County Allocations According to Homestead Values	
	<u>S. F. 53</u>	<u>S. F. 1</u>	<u>S. F. 53</u>	<u>S. F. 1</u>
Palo Alto	\$38.67	\$38.07	\$24.22	\$21.87
Cherokee	34.10	31.43	24.22	21.87
Emmet	33.85	33.10	24.22	21.87
Pocahontas	33.65	33.02	24.22	21.87
Clay	33.32	32.18	24.22	21.87
Wright	32.80	32.25	24.22	21.87
Sioux	31.89	30.97	24.22	21.87
Ringgold	31.75	30.84	24.22	21.87
Decatur	31.19	30.82	24.22	21.87
Humboldt	30.74	28.55	24.22	21.87
Crawford	30.30	23.60	24.22	21.87
Wayne	29.36	29.11	24.22	21.87
Buena Vista	28.79	27.26	24.22	21.87
Benton	28.60	26.90	24.22	21.87
Shelby	27.92	25.10	24.22	21.87
Adair	27.71	27.46	24.22	21.87
Madison	27.44	26.50	24.22	21.87
Clarke	27.27	25.84	24.22	21.87
Louisa	26.77	25.64	24.22	21.87
Webster	26.77	23.60	24.22	21.87
Harrison	26.74	26.07	24.22	21.87
Carroll	27.27	25.70	24.22	21.87
Tama	26.35	23.63	24.22	21.87
Cass	26.34	25.90	24.22	21.87
Woodbury	25.79	20.89	24.22	21.87
Page	25.77	24.69	24.22	21.87
Montgomery	25.50	24.49	24.22	21.87
Audubon	25.29	23.75	24.22	21.87
Winnebago	24.93	24.73	24.22	21.87
Iowa	24.79	24.03	24.22	21.87
Taylor	24.59	24.23	24.22	21.87
Mitchell	24.47	23.79	24.22	21.87
Dallas	24.45	22.76	24.22	21.87
Marion	24.25	22.41	24.22	21.87
Worth	23.54	23.03	24.22	21.87
Jones	23.42	21.42	24.22	21.87
Lucas	22.78	21.96	24.22	21.87
Appanoose	22.56	21.92	24.22	21.87
Jasper	21.81	20.78	24.22	21.87
Wapello	20.98	19.18	24.22	21.87
Monroe	20.86	20.27	24.22	21.87
Keokuk	20.82	19.01	24.22	21.87