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2016 REPORT OF ACTUAL VALUES SUBJECT TO PARTIAL EXEMPTION

LINN City/County

For the exemptions listed below, report the appropriate classification and exempt values which are included in the abstract and reconciliation report.

| Exemption Type | Agricultural | Ag. Dwellings | Residential | Commercial | Industrial | Multiresidential |
|---|-------------------|---------------|------------------|----------------|--------------|------------------|
| Urban Revitalization (Chapter 404) | | | 900,000 | 483,100 | | |
| Industrial Partial Exemption (Chapter 427B) | | | | | | |
| Pollution Control/Recycling (Section 427.1(19)) | 436,000 | | | | | |
| Impoundments (Section 427.1(20)) | 21,600 | | | | | |
| Natural Cons. and Wildlife (Section 427.1(22)) | 2,494,000 | | 555,700 | 50,700 | | |
| NCW Exempt Acres | 2391.60 | | 89.07 | 20.28 | | |
| Native Prairie and Wetlands (Section 427.1(23)) | 57,400 | | | 347,500 | | |
| NPW Exempt Acres | 66.38 | | | 69.49 | | |
| Wildlife Habitat (Section 427.1(24)) | 19,300 | | | | | |
| WH Exempt Acres | 21.10 | | | | | |
| Forest/Fruit Tree Reserves (Section 441.22 and 427C) | 10,850,500 | | 8,223,950 | 231,600 | | |
| FFTR Exempt Acres | 13,781.12 | | 1381.33 | 74.86 | | |
| Historical Property (Section 427.16) | | | | 29,400 | | |
| Quality Jobs Enterprise Zones (Section 15A.9) | | | | | | |
| New Jobs/Income Program (Section 15.332) | | | | | | |
| Geothermal Systems (Section 427.1(38)) | | | | | | |
| Public Television Station (Section 427.1(26)) | | | | | | |
| Speculative Shell Buildings (Section 427.1(27)) | | | | | | |
| Web/Data (Section 427.1(35) (36) (37)) | | | | | | |
| Methane Gas Conversion (Section 427.1(29)) | | | | | | |
| Manuf. Home Storm Shelter (Section 427.1(30)) | | | | | | 277,000 |
| Barn Preservation (Section 427.1(31)) | | | | | | |
| One Room School House (Section 427.1(32)) | | | | | | |
| Indian Property (Section 427.1(33)) | | | | | | |
| Broadband Infrastructure (Section 427.1(40)) | | | | | | |
| Enterprise Zone (Section 15E.196(5)) | | | | | | |
| Total Acres by Classification | 16,260.200 | 0.000 | 1,470.400 | 164.630 | 0.000 | 0.000 |
| Totals by Classification | 13,878,800 | 0 | 9,679,650 | 1,142,300 | 0 | 277,000 |
| Total All Partial Exemptions | | | | | | \$24,977,750 |

ABSTRACT OF ASSESSMENT FOR 2016

ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

SECTION 42 HOUSING ONLY

| | LINN | City/County | |
|---|--------------------|-------------------|---------------------|
| | Residential | Commercial | Agricultural |
| A. 2016 Total Section 42 Value | 4,500,800 | 1,865,600 | 0 |
| B. 2015 Total Section 42 Value | 4,534,000 | 2,349,000 | 0 |
| C. Total Value Change (A-B) | -\$33,200 | -\$483,400 | \$0 |
| D. Addition from Revaluation (Section 42) | 0 | 0 | 0 |
| E. Other Additions (Section 42) (excluding reval) | 0 | 0 | 0 |
| F. Deletion from Revaluation (Section 42) | 33,200 | 483,400 | 0 |
| G. Other Deletions (Section 42) (excluding reval) | 0 | 0 | 0 |
| H. Net Change (Section 42) (D+E-F-G) | -\$33,200 | -\$483,400 | \$0 |

2016 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

LINN City/County

RESIDENTIAL DWELLINGS ON AGRICULTURAL REALTY

| TOWNSHIPS AND UNINCORPORATED AREAS | | | INCORPORATED CITIES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------|---------------------|---------------------|---|----------------|-------|-----------------------|----------------|-------|--------------------------------------|---------------|-----|--|--|---------------------|---------------------------------------|---|---------------|-----------------|--------------------|---------------|----------------|--------------------------------------|------------|----------------|----|--|----------------------|----|--|------------|------------|---|--------------------------|----|--|----------------------------------|---------------|----|--|--|---------------------|----------------|---------------------|----------|---|-----------------------|------------|---|----------------------|------------|---|----------------------|--|--|---------------------------------------|----|--|-----------------|------------|---|----------------|----|--|----------------|----|--|----------------------|----|--|------------|----|--|--------------------------|----|--|----------------------------------|--------------|---|
| <p>I. SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 20%;"><u>Actual Value</u></th> <th style="text-align: right; width: 20%;"><u># Dwlg.</u></th> </tr> </thead> <tbody> <tr> <td>A. 2016 Assessment (Pg. 2, Col. 3, 2016 Abstract)</td> <td style="text-align: right;">\$ 401,350,400</td> <td style="text-align: right;">2,533</td> </tr> <tr> <td>B. 2015 Assessment</td> <td style="text-align: right;">\$ 395,011,100</td> <td style="text-align: right;">2,558</td> </tr> <tr> <td>C. INCREASE OR DECREASE 2015-2016</td> <td style="text-align: right;">\$ 6,339,300</td> <td style="text-align: right;">-25</td> </tr> </tbody> </table> | | <u>Actual Value</u> | <u># Dwlg.</u> | A. 2016 Assessment (Pg. 2, Col. 3, 2016 Abstract) | \$ 401,350,400 | 2,533 | B. 2015 Assessment | \$ 395,011,100 | 2,558 | C. INCREASE OR DECREASE 2015-2016 | \$ 6,339,300 | -25 | <p>I. SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 20%;"><u>Actual Value</u></th> <th style="text-align: right; width: 20%;"><u># Dwlg.</u></th> </tr> </thead> <tbody> <tr> <td>A. 2016 Assessment (Pg. 2, Col. 3, 2016 Abstract)</td> <td style="text-align: right;">\$ 18,626,000</td> <td style="text-align: right;">111</td> </tr> <tr> <td>B. 2015 Assessment</td> <td style="text-align: right;">\$ 17,770,200</td> <td style="text-align: right;">107</td> </tr> <tr> <td>C. INCREASE OR DECREASE 2015-2016</td> <td style="text-align: right;">\$ 855,800</td> <td style="text-align: right;">4</td> </tr> </tbody> </table> | | <u>Actual Value</u> | <u># Dwlg.</u> | A. 2016 Assessment (Pg. 2, Col. 3, 2016 Abstract) | \$ 18,626,000 | 111 | B. 2015 Assessment | \$ 17,770,200 | 107 | C. INCREASE OR DECREASE 2015-2016 | \$ 855,800 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>Actual Value</u> | <u># Dwlg.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. 2016 Assessment (Pg. 2, Col. 3, 2016 Abstract) | \$ 401,350,400 | 2,533 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. 2015 Assessment | \$ 395,011,100 | 2,558 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. INCREASE OR DECREASE 2015-2016 | \$ 6,339,300 | -25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>Actual Value</u> | <u># Dwlg.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. 2016 Assessment (Pg. 2, Col. 3, 2016 Abstract) | \$ 18,626,000 | 111 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| C. INCREASE OR DECREASE 2015-2016 | \$ 855,800 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>II. ADDITIONS TO VALUE:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 20%;"><u>Actual Value</u></th> <th style="text-align: right; width: 20%;"><u># Dwlg.</u></th> </tr> </thead> <tbody> <tr> <td>A. From Revaluation</td> <td style="text-align: right;">\$ 262,900</td> <td style="text-align: right;">0</td> </tr> <tr> <td>B. Annexation</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>C. New Construction</td> <td style="text-align: right;">\$ 11,562,800</td> <td style="text-align: right;">29</td> </tr> <tr> <td>D. Transferred from:</td> <td></td> <td></td> </tr> <tr> <td> (1) Agricultural Land & Structures</td> <td style="text-align: right;">\$ 73,200</td> <td style="text-align: right;">0</td> </tr> <tr> <td> (2) Residential</td> <td style="text-align: right;">\$ 1,692,700</td> <td style="text-align: right;">12</td> </tr> <tr> <td> (3) Commercial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (4) Industrial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (5) Multiresidential</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (6) Exempt</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>E. Other (explain below)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>F. TOTAL ADDITIONS TO VALUE</td> <td style="text-align: right;">\$ 13,591,600</td> <td style="text-align: right;">41</td> </tr> </tbody> </table> | | <u>Actual Value</u> | <u># Dwlg.</u> | A. From Revaluation | \$ 262,900 | 0 | B. Annexation | \$ | | C. New Construction | \$ 11,562,800 | 29 | D. Transferred from: | | | (1) Agricultural Land & Structures | \$ 73,200 | 0 | (2) Residential | \$ 1,692,700 | 12 | (3) Commercial | \$ | | (4) Industrial | \$ | | (5) Multiresidential | \$ | | (6) Exempt | \$ | | E. Other (explain below) | \$ | | F. TOTAL ADDITIONS TO VALUE | \$ 13,591,600 | 41 | <p>II. ADDITIONS TO VALUE:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 20%;"><u>Actual Value</u></th> <th style="text-align: right; width: 20%;"><u># Dwlg.</u></th> </tr> </thead> <tbody> <tr> <td>A. From Revaluation</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>B. Annexation</td> <td style="text-align: right;">\$ 872,200</td> <td style="text-align: right;">5</td> </tr> <tr> <td>C. New Construction</td> <td style="text-align: right;">\$ 120,400</td> <td style="text-align: right;">0</td> </tr> <tr> <td>D. Transferred from:</td> <td></td> <td></td> </tr> <tr> <td> (1) Agricultural Land & Structures</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (2) Residential</td> <td style="text-align: right;">\$ 65,200</td> <td style="text-align: right;">1</td> </tr> <tr> <td> (3) Commercial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (4) Industrial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (5) Multiresidential</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (6) Exempt</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>E. Other (explain below)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>F. TOTAL ADDITIONS TO VALUE</td> <td style="text-align: right;">\$ 1,057,800</td> <td style="text-align: right;">6</td> </tr> </tbody> </table> | | <u>Actual Value</u> | <u># Dwlg.</u> | A. From Revaluation | \$ | | B. Annexation | \$ 872,200 | 5 | C. New Construction | \$ 120,400 | 0 | D. Transferred from: | | | (1) Agricultural Land & Structures | \$ | | (2) Residential | \$ 65,200 | 1 | (3) Commercial | \$ | | (4) Industrial | \$ | | (5) Multiresidential | \$ | | (6) Exempt | \$ | | E. Other (explain below) | \$ | | F. TOTAL ADDITIONS TO VALUE | \$ 1,057,800 | 6 |
| | <u>Actual Value</u> | <u># Dwlg.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. From Revaluation | \$ 262,900 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Annexation | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. New Construction | \$ 11,562,800 | 29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Transferred from: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Agricultural Land & Structures | \$ 73,200 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2) Residential | \$ 1,692,700 | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (3) Commercial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) Industrial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (5) Multiresidential | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (6) Exempt | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Other (explain below) | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. TOTAL ADDITIONS TO VALUE | \$ 13,591,600 | 41 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>Actual Value</u> | <u># Dwlg.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. From Revaluation | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Annexation | \$ 872,200 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. New Construction | \$ 120,400 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Transferred from: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Agricultural Land & Structures | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2) Residential | \$ 65,200 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (3) Commercial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) Industrial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (5) Multiresidential | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (6) Exempt | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Other (explain below) | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. TOTAL ADDITIONS TO VALUE | \$ 1,057,800 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>III. DELETIONS FROM VALUE:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 20%;"><u>Actual Value</u></th> <th style="text-align: right; width: 20%;"><u># Dwlg.</u></th> </tr> </thead> <tbody> <tr> <td>A. From Revaluation</td> <td style="text-align: right;">\$ 257,100</td> <td style="text-align: right;">0</td> </tr> <tr> <td>B. Lost to Annexation</td> <td style="text-align: right;">\$ 921,200</td> <td style="text-align: right;">6</td> </tr> <tr> <td>C. Buildings Removed</td> <td style="text-align: right;">\$ 2,045,700</td> <td style="text-align: right;">32</td> </tr> <tr> <td>D. Transferred to:</td> <td></td> <td></td> </tr> <tr> <td> (1) Agricultural Land & Structures</td> <td style="text-align: right;">\$ 400</td> <td style="text-align: right;">0</td> </tr> <tr> <td> (2) Residential</td> <td style="text-align: right;">\$ 3,806,400</td> <td style="text-align: right;">27</td> </tr> <tr> <td> (3) Commercial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (4) Industrial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (5) Multiresidential</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (5) Exempt</td> <td style="text-align: right;">\$ 221,500</td> <td style="text-align: right;">1</td> </tr> <tr> <td>E. Other (explain below)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>F. TOTAL DELETIONS FROM VALUE</td> <td style="text-align: right;">\$ 7,252,300</td> <td style="text-align: right;">66</td> </tr> </tbody> </table> | | <u>Actual Value</u> | <u># Dwlg.</u> | A. From Revaluation | \$ 257,100 | 0 | B. Lost to Annexation | \$ 921,200 | 6 | C. Buildings Removed | \$ 2,045,700 | 32 | D. Transferred to: | | | (1) Agricultural Land & Structures | \$ 400 | 0 | (2) Residential | \$ 3,806,400 | 27 | (3) Commercial | \$ | | (4) Industrial | \$ | | (5) Multiresidential | \$ | | (5) Exempt | \$ 221,500 | 1 | E. Other (explain below) | \$ | | F. TOTAL DELETIONS FROM VALUE | \$ 7,252,300 | 66 | <p>III. DELETIONS FROM VALUE:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 20%;"><u>Actual Value</u></th> <th style="text-align: right; width: 20%;"><u># Dwlg.</u></th> </tr> </thead> <tbody> <tr> <td>A. From Revaluation</td> <td style="text-align: right;">\$ 2,200</td> <td style="text-align: right;">0</td> </tr> <tr> <td>B. Lost to Annexation</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>C. Buildings Removed</td> <td style="text-align: right;">\$ 64,700</td> <td style="text-align: right;">1</td> </tr> <tr> <td>D. Transferred to:</td> <td></td> <td></td> </tr> <tr> <td> (1) Agricultural Land & Structures</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (2) Residential</td> <td style="text-align: right;">\$ 135,100</td> <td style="text-align: right;">1</td> </tr> <tr> <td> (3) Commercial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (4) Industrial</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (5) Multiresidential</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td> (5) Exempt</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>E. Other (explain below)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"></td> </tr> <tr> <td>F. TOTAL DELETIONS FROM VALUE</td> <td style="text-align: right;">\$ 202,000</td> <td style="text-align: right;">2</td> </tr> </tbody> </table> | | <u>Actual Value</u> | <u># Dwlg.</u> | A. From Revaluation | \$ 2,200 | 0 | B. Lost to Annexation | \$ | | C. Buildings Removed | \$ 64,700 | 1 | D. Transferred to: | | | (1) Agricultural Land & Structures | \$ | | (2) Residential | \$ 135,100 | 1 | (3) Commercial | \$ | | (4) Industrial | \$ | | (5) Multiresidential | \$ | | (5) Exempt | \$ | | E. Other (explain below) | \$ | | F. TOTAL DELETIONS FROM VALUE | \$ 202,000 | 2 |
| | <u>Actual Value</u> | <u># Dwlg.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. From Revaluation | \$ 257,100 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Lost to Annexation | \$ 921,200 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Buildings Removed | \$ 2,045,700 | 32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Transferred to: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Agricultural Land & Structures | \$ 400 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2) Residential | \$ 3,806,400 | 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (3) Commercial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) Industrial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (5) Multiresidential | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (5) Exempt | \$ 221,500 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Other (explain below) | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. TOTAL DELETIONS FROM VALUE | \$ 7,252,300 | 66 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>Actual Value</u> | <u># Dwlg.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. From Revaluation | \$ 2,200 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Lost to Annexation | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Buildings Removed | \$ 64,700 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Transferred to: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Agricultural Land & Structures | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2) Residential | \$ 135,100 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (3) Commercial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) Industrial | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (5) Multiresidential | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (5) Exempt | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Other (explain below) | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. TOTAL DELETIONS FROM VALUE | \$ 202,000 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Other:

III B. Annexation to Cedar Rapids \$49,000, 1 dwlg

Other:

Rural Assessor Revaluation 0.00%

Urban Assessor Revaluation -0.01%

2016 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

LINN City/County

RESIDENTIAL REALTY

| TOWNSHIPS AND UNINCORPORATED AREAS | | | INCORPORATED CITIES | | |
|---|---------------------|----------------|---|---------------------|----------------|
| I. SUMMARY: | Actual Value | # Dwlg. | I. SUMMARY: | Actual Value | # Dwlg. |
| A. 2016 Assessment (Pg. 3, Col. 4, 2016 Abstract) | \$ 1,312,639,400 | 5,610 | A. 2016 Assessment (Pg. 3, Col. 4, 2016 Abstract) | \$ 3,912,862,300 | 24,425 |
| B. 2015 Assessment | \$ 1,330,949,000 | 5,725 | B. 2015 Assessment | \$ 3,770,797,400 | 23,859 |
| C. INCREASE OR DECREASE 2015-2016 | \$ -18,309,600 | -115 | C. INCREASE OR DECREASE 2015-2016 | \$ 142,064,900 | 566 |
| II. ADDITIONS TO VALUE: | Actual Value | # Dwlg. | II. ADDITIONS TO VALUE: | Actual Value | # Dwlg. |
| A. From Revaluation | \$ 4,150,400 | 0 | A. From Revaluation | \$ 23,658,800 | 0 |
| B. Annexation | \$ | | B. Annexation | \$ 32,714,700 | 148 |
| C. New Construction | \$ 12,569,000 | 34 | C. New Construction | \$ 96,118,700 | 454 |
| D. Transferred from: | | | D. Transferred from: | | |
| (1) Agricultural Land & Structures | \$ 374,000 | 0 | (1) Agricultural Land & Structures | \$ 487,900 | 0 |
| (2) Residential Dwellings on Ag. Realty | \$ 3,806,400 | 27 | (2) Residential Dwellings on Ag. Realty | \$ 135,100 | 1 |
| (3) Commercial | \$ 13,600 | 0 | (3) Commercial | \$ 80,735 | 4 |
| (4) Industrial | \$ | | (4) Industrial | \$ | |
| (5) Multiresidential | \$ | | (5) Multiresidential | \$ 810,865 | 13 |
| (6) Exempt | \$ 290,600 | 0 | (6) Exempt | \$ 596,200 | 3 |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL ADDITIONS TO VALUE | \$ 21,204,000 | 61 | F. TOTAL ADDITIONS TO VALUE | \$ 154,603,000 | 623 |
| III. DELETIONS FROM VALUE: | Actual Value | # Dwlg. | III. DELETIONS FROM VALUE: | Actual Value | # Dwlg. |
| A. From Revaluation | \$ 1,265,600 | 0 | A. From Revaluation | \$ 4,627,000 | 0 |
| B. Lost to Annexation | \$ 33,072,200 | 149 | B. Lost to Annexation | \$ | |
| C. Buildings Removed | \$ 2,234,900 | 15 | C. Buildings Removed | \$ 5,733,300 | 26 |
| D. Transferred to: | | | D. Transferred to: | | |
| (1) Agricultural Land & Structures | \$ 1,089,800 | 0 | (1) Agricultural Land & Structures | \$ 109,800 | 0 |
| (2) Residential Dwellings on Ag. Realty | \$ 1,692,700 | 12 | (2) Residential Dwellings on Ag. Realty | \$ 65,200 | 1 |
| (3) Commercial | \$ 76,800 | 0 | (3) Commercial | \$ 405,400 | 2 |
| (4) Industrial | \$ | | (4) Industrial | \$ | |
| (5) Multiresidential | \$ | | (5) Multiresidential | \$ 812,200 | 21 |
| (6) Exempt | \$ 81,600 | 0 | (6) Exempt | \$ 785,200 | 7 |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL DELETIONS FROM VALUE | \$ 39,513,600 | 176 | F. TOTAL DELETIONS FROM VALUE | \$ 12,538,100 | 57 |

Other:

III B. Annexation to Cedar Rapids \$357,500 1 dwlg
 II D (3). The 2 units from commercial are personal storage buildings
 and not dwellings

Other:

II D (5). A few parcels went from apartments to residential coops
 III D (5). A few parcels went from residential coops to apartments

Rural Assessor Revaluation 0.22%

Urban Assessor Revaluation 0.51%

Combined Assr. RR Reval. 0.17%
 Iowa Department of Revenue - Property Tax Division
All Residential Revaluation 0.40%

Combined Assr. UR Reval. 0.50%

2016 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

LINN City/County

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

| TOWNSHIPS AND UNINCORPORATED AREAS | | | INCORPORATED CITIES | | |
|--|---------------------|--|--|---------------------|--|
| I. SUMMARY: | Actual Value | Total Comm & Dual Class Units | I. SUMMARY: | Actual Value | Total Comm & Dual Class Units |
| A. 2016 Assessment (Pg.4, Col. 4, 2016 Abstract) | \$ 43,131,815 | 154 | A. 2016 Assessment (Pg.4, Col. 4, 2016 Abstract) | \$ 648,251,325 | 1,310 |
| B. 2015 Assessment | \$ 43,203,015 | 164 | B. 2015 Assessment | \$ 623,274,248 | 1,279 |
| C. INCREASE OR DECREASE 2015-2016 | \$ -71,200 | -10 | C. INCREASE OR DECREASE 2015-2016 | \$ 24,977,077 | 31 |
| II. ADDITIONS TO VALUE: | Actual Value | # Units | II. ADDITIONS TO VALUE: | Actual Value | # Units |
| A. From Revaluation | \$ 605,100 | 0 | A. From Revaluation | \$ 12,808,340 | 0 |
| B. Annexation | \$ | | B. Annexation | \$ 844,500 | 8 |
| C. New Construction | \$ 532,600 | 2 | C. New Construction | \$ 21,170,640 | 24 |
| D. Transferred from: | | | D. Transferred from: | | |
| (1) Agricultural Land & Structures | \$ 111,000 | 0 | (1) Agricultural Land & Structures | \$ 147,100 | 0 |
| (2) Residential Dwellings on Ag. Realty | \$ | | (2) Residential Dwellings on Ag. Realty | \$ | |
| (3) Residential | \$ 76,800 | 0 | (3) Residential | \$ 405,400 | 2 |
| (4) Industrial | \$ | | (4) Industrial | \$ 18,700 | 0 |
| (5) Multiresidential | \$ | | (5) Multiresidential | \$ 260,330 | 1 |
| (6) Exempt | \$ | | (6) Exempt | \$ 552,800 | 2 |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL ADDITIONS TO VALUE | \$ 1,325,500 | 2 | F. TOTAL ADDITIONS TO VALUE | \$ 36,207,810 | 37 |
| III. DELETIONS FROM VALUE: | Actual Value | # Units | III. DELETIONS FROM VALUE: | Actual Value | # Units |
| A. From Revaluation | \$ 323,400 | 0 | A. From Revaluation | \$ 6,982,820 | 0 |
| B. Lost to Annexation | \$ 844,500 | 8 | B. Lost to Annexation | \$ | |
| C. Buildings Removed | \$ 213,000 | 1 | C. Buildings Removed | \$ 2,363,860 | 0 |
| D. Transferred to: | | | D. Transferred to: | | |
| (1) Agricultural Land & Structures | \$ | | (1) Agricultural Land & Structures | \$ | |
| (2) Residential Dwellings on Ag. Realty | \$ | | (2) Residential Dwellings on Ag. Realty | \$ | |
| (3) Residential | \$ 13,600 | 2 | (3) Residential | \$ 80,735 | 4 |
| (4) Industrial | \$ | | (4) Industrial | \$ 571,800 | 1 |
| (5) Multiresidential | \$ | | (5) Multiresidential | \$ 813,418 | 0 |
| (6) Exempt | \$ 2,200 | 1 | (6) Exempt | \$ 418,100 | 1 |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL DELETIONS FROM VALUE | \$ 1,396,700 | 12 | F. TOTAL DELETIONS FROM VALUE | \$ 11,230,733 | 6 |

Other:
 III. D (3). The 2 units from commercial are personal storage buildings are not dwellings

Other:
 II D (5). Multi-residential building went to commercial that did not have a multi-residential unit

Assessor Revaluation 0.92%

2016 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

LINN City/County

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

| TOWNSHIPS AND UNINCORPORATED AREAS | | | INCORPORATED CITIES | | |
|--|--------------|------------------------------|--|---------------|------------------------------|
| I. SUMMARY: | Actual Value | Total Ind & Dual Class Units | I. SUMMARY: | Actual Value | Total Ind & Dual Class Units |
| A. 2016 Assessment (Pg.6, Col. 4, 2016 Abstract) | \$ 3,438,300 | 7 | A. 2016 Assessment (Pg.6, Col. 4, 2016 Abstract) | \$ 52,973,212 | 72 |
| B. 2015 Assessment | \$ 4,145,300 | 7 | B. 2015 Assessment | \$ 48,519,412 | 71 |
| C. INCREASE OR DECREASE 2015-2016 | \$ -707,000 | 0 | C. INCREASE OR DECREASE 2015-2016 | \$ 4,453,800 | 1 |
| II. ADDITIONS TO VALUE: | Actual Value | # Units | II. ADDITIONS TO VALUE: | Actual Value | # Units |
| A. From Revaluation | \$ 154,400 | 0 | A. From Revaluation | \$ 1,329,100 | 0 |
| B. Annexation | \$ | | B. Annexation | \$ | |
| C. New Construction | \$ | | C. New Construction | \$ 3,815,800 | 0 |
| D. Transferred from: | | | D. Transferred from: | | |
| (1) Agricultural Land & Structures | \$ | | (1) Agricultural Land & Structures | \$ | |
| (2) Residential Dwellings on Ag. Realty | \$ | | (2) Residential Dwellings on Ag. Realty | \$ | |
| (3) Residential | \$ | | (3) Residential | \$ | |
| (4) Commercial | \$ | | (4) Commercial | \$ 571,800 | 1 |
| (5) Multiresidential | \$ | | (5) Multiresidential | \$ | |
| (6) Exempt | \$ | | (6) Exempt | \$ | |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL ADDITIONS TO VALUE | \$ 154,400 | 0 | F. TOTAL ADDITIONS TO VALUE | \$ 5,716,700 | 1 |
| III. DELETIONS FROM VALUE: | Actual Value | # Units | III. DELETIONS FROM VALUE: | Actual Value | # Units |
| A. From Revaluation | \$ 604,500 | 0 | A. From Revaluation | \$ 1,206,500 | 0 |
| B. Lost to Annexation | \$ | | B. Lost to Annexation | \$ | |
| C. Buildings Removed | \$ 256,900 | 0 | C. Buildings Removed | \$ 37,700 | 0 |
| D. Transferred to: | | | D. Transferred to: | | |
| (1) Agricultural Land & Structures | \$ | | (1) Agricultural Land & Structures | \$ | |
| (2) Residential Dwellings on Ag. Realty | \$ | | (2) Residential Dwellings on Ag. Realty | \$ | |
| (3) Residential | \$ | | (3) Residential | \$ | |
| (4) Commercial | \$ | | (4) Commercial | \$ 18,700 | 0 |
| (5) Multiresidential | \$ | | (5) Multiresidential | \$ | |
| (6) Exempt | \$ | | (6) Exempt | \$ | |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL DELETIONS FROM VALUE | \$ 861,400 | 0 | F. TOTAL DELETIONS FROM VALUE | \$ 1,262,900 | 0 |

Other:

Other:

Assessor Revaluation -0.63%

2016 RECONCILIATION REPORT
ALL VALUES REPORTED ARE TO BE AFTER BOARD OF REVIEW ACTION

LINN City/County

MULTIRESIDENTIAL REALTY

| TOWNSHIPS AND UNINCORPORATED AREAS | | | INCORPORATED CITIES | | |
|--|--------------|-----------------------------------|--|----------------|-----------------------------------|
| I. SUMMARY: | Actual Value | Total Multires & Dual Class Units | I. SUMMARY: | Actual Value | Total Multires & Dual Class Units |
| A. 2016 Assessment (Pg.7, Col. 4, 2016 Abstract) | \$ 2,242,085 | 4 | A. 2016 Assessment (Pg.7, Col. 4, 2016 Abstract) | \$ 105,156,763 | 252 |
| B. 2015 Assessment | \$ 2,239,685 | 4 | B. 2015 Assessment | \$ 100,156,740 | 250 |
| C. INCREASE OR DECREASE 2015-2016 | \$ 2,400 | 0 | C. INCREASE OR DECREASE 2015-2016 | \$ 5,000,023 | 2 |
| II. ADDITIONS TO VALUE: | | | II. ADDITIONS TO VALUE: | | |
| | Actual Value | # Units | | Actual Value | # Units |
| A. From Revaluation | \$ 2,400 | 0 | A. From Revaluation | \$ 449,540 | 0 |
| B. Annexation | \$ | | B. Annexation | \$ | |
| C. New Construction | \$ | | C. New Construction | \$ 4,424,760 | 2 |
| D. Transferred from: | | | D. Transferred from: | | |
| (1) Agricultural Land & Structures | \$ | | (1) Agricultural Land & Structures | \$ | |
| (2) Residential Dwellings on Ag. Realty | \$ | | (2) Residential Dwellings on Ag. Realty | \$ | |
| (3) Residential | \$ | | (3) Residential | \$ 812,200 | 5 |
| (4) Commercial | \$ | | (4) Commercial | \$ 813,418 | 0 |
| (5) Industrial | \$ | | (5) Industrial | \$ | |
| (6) Exempt | \$ | | (6) Exempt | \$ | |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL ADDITIONS TO VALUE | \$ 2,400 | 0 | F. TOTAL ADDITIONS TO VALUE | \$ 6,499,918 | 7 |
| III. DELETIONS FROM VALUE: | | | III. DELETIONS FROM VALUE: | | |
| | Actual Value | # Units | | Actual Value | # Units |
| A. From Revaluation | \$ | | A. From Revaluation | \$ 284,060 | 0 |
| B. Lost to Annexation | \$ | | B. Lost to Annexation | \$ | |
| C. Buildings Removed | \$ | | C. Buildings Removed | \$ 144,640 | 0 |
| D. Transferred to: | | | D. Transferred to: | | |
| (1) Agricultural Land & Structures | \$ | | (1) Agricultural Land & Structures | \$ | |
| (2) Residential Dwellings on Ag. Realty | \$ | | (2) Residential Dwellings on Ag. Realty | \$ | |
| (3) Residential | \$ | | (3) Residential | \$ 810,865 | 5 |
| (4) Commercial | \$ | | (4) Commercial | \$ 260,330 | 0 |
| (5) Industrial | \$ | | (5) Industrial | \$ | |
| (6) Exempt | \$ | | (6) Exempt | \$ | |
| E. Other (explain below) | \$ | | E. Other (explain below) | \$ | |
| F. TOTAL DELETIONS FROM VALUE | \$ 0 | 0 | F. TOTAL DELETIONS FROM VALUE | \$ 1,499,895 | 5 |

Other:

Other:

II D (3). A few parcels went from residential coops to apartments
 III D (3). A few parcels went from apartments to residential coops
 III D (4) Multi-res bldg went to commercial that didn't have a multi-res uni

Assessor Revaluation 0.17%

I HEREBY CERTIFY THAT THE DATA REPORTED HEREIN IS COMPLETE AND CORRECT.

 Assessor

 Date