



Assessment Insights

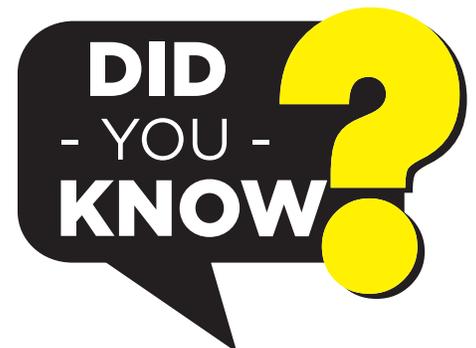
2026

Property Owners File 68 Appeals in 2025

Property owners in Kossuth County have filed a total of 68 appeals this year. Of those 68 appeals filed, 60 were changed.

There was one property owner that has further contested their value with the Property Assessment Appeal Board (PAAB).

APPEALS FILED			
Year	Board of Review	Informal Review	Total
2021	33	5	38
2022	13	10	23
2023	18	14	32
2024	26	1	27
2025	11	57	68



In 2015, Iowa Code 441.30 was introduced that allows aggrieved taxpayers who are dissatisfied with their property assessment to conduct an informal review of the subject property.

The informal appeal process needs to be completed from the dates of April 2, up to and including April 25 at 4:30 p.m. The Assessor/Appraiser shall inspect the property as necessary to determine the accuracy of the listing information.

If the Assessor/Appraiser finds that an error has been made in the listing or the valuation is not fair and equitable for any reason, an agreement for a corrected assessment shall be offered to the aggrieved taxpayer.

Appellant	2025 Assessment	Requested Value	Reduction Requested
AGP	\$12,718,865	\$6,000,000	53%
Pharmacist Mutual	\$8,980,817	\$3,152,500	65%
Murphy Brown	\$7,174,668	\$3,000,000	58%
Homestead	\$4,882,891	\$4,340,000	11%
Murphy Brown	\$2,338,525	\$1,000,000	57%
AGP	\$1,643,572	\$700,000	57%
Accura Healthcare	\$1,531,520	\$800,000	48%

You can see the top 7 largest appeals above. In some cases, owners appealed on more than one property.

RESIDENTIAL SALES CHARTS

Assessment Year: 2026

	2025 Res Sales	Sales Ratio
January	15	97%
February	10	96%
March	24	104%
April	10	99%
May	33	97%
June	19	90%
July	18	93%
August	18	94%
September	11	86%
October	17	102%
November	10	96%
December	13	108%
2025 Totals	198	97%

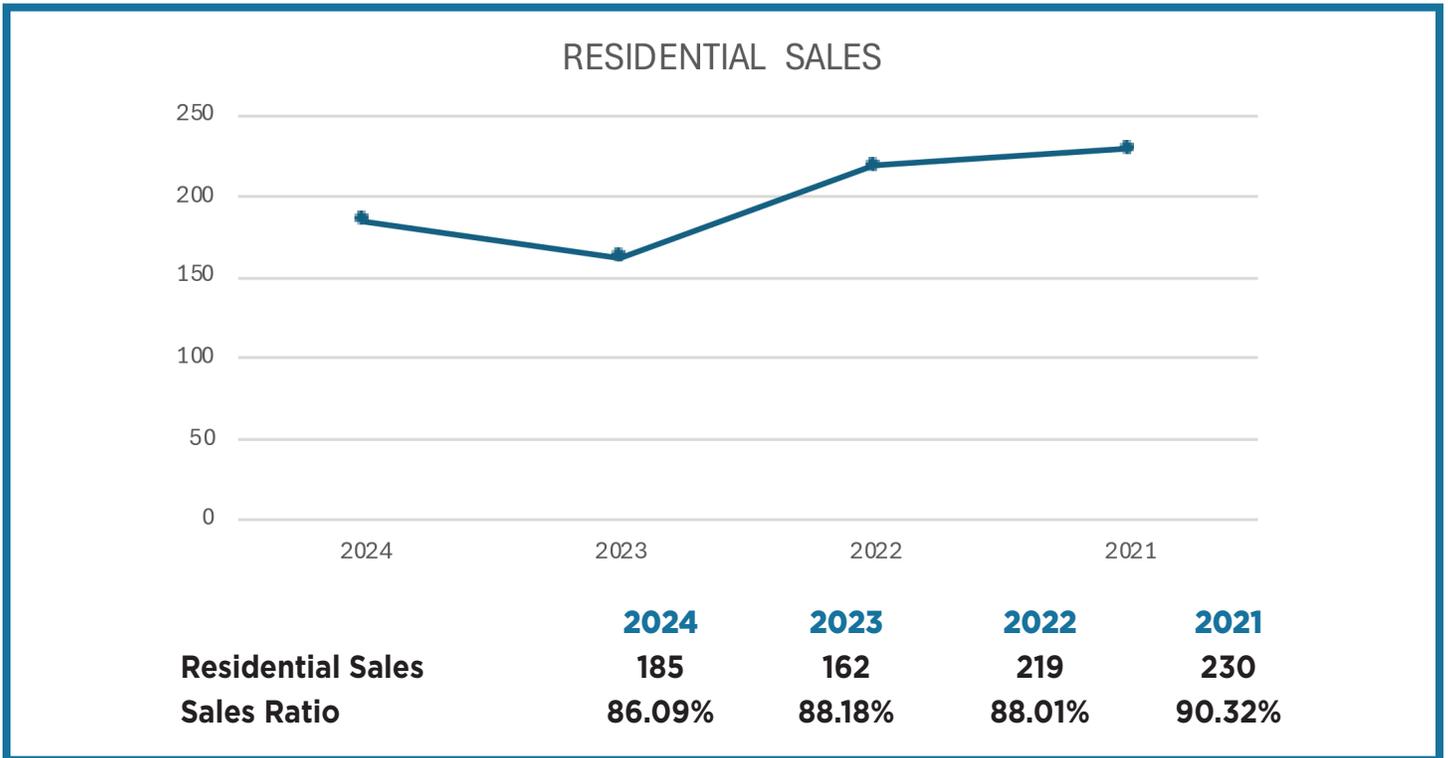
Assessment Year: 2025

	Taxes Payable 2026/27	
	2024 Res Sales	Sales Ratio
January	7	87%
February	11	90%
March	13	92%
April	15	89%
May	19	84%
June	24	90%
July	19	83%
August	16	76%
September	14	95%
October	13	83%
November	21	77%
December	13	93%
2024 Totals	185	86%

Assessment Year: 2024

	Taxes Payable 2025/26	
	2023 Res Sales	Sales Ratio
January	8	105%
February	16	86%
March	14	93%
April	15	90%
May	6	91%
June	19	88%
July	16	91%
August	20	88%
September	15	78%
October	18	71%
November	8	81%
December	7	86%
2023 Totals	162	88%

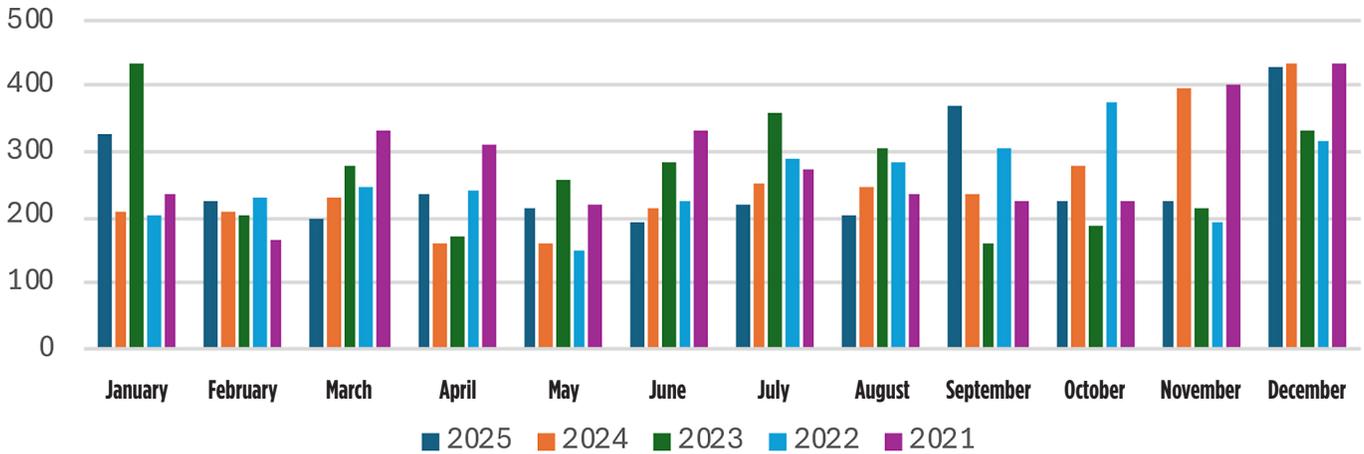
****Note: Even years are non-assessment years**



Permits Issued for Kossuth County				
	2025	2024	2023	2022
	9	11	30	12
Total Value Added	\$361,558	\$414,319	\$13,556,723	\$633,345
New Dwelling Added	4	4	10	2

Permits Issued for the City Of Algona				
	2025	2024	2023	2022
	56	68	55	73
Total Value Added	\$1,738,842	\$950,126	\$2,452,604	\$8,800,922
New Dwelling Added	2	2	3	0

OWNER TRANSFERS BY MONTH



	2025	2024	2023	2022	2021
January	328	208	437	203	237
February	224	208	206	228	166
March	196	232	276	247	330
April	234	159	170	239	311
May	212	162	256	151	220
June	192	216	285	226	332
July	222	251	357	291	274
August	203	248	304	285	233
September	369	234	163	308	226
October	226	280	186	375	224
November	223	397	215	193	400
December	431	432	331	317	435

Department of Revenue Issues Rollback Order

The Iowa Department of Revenue issued its annual rollback order on November 1 for property taxes that will be levied in fiscal year 2026/2027 by county auditors.

The percentage that will be applied to the 2025 actual value of residential realty outside and within incorporated cities and towns in the county, including dwellings located on agricultural realty, is 44.5345%.

This is the percentage of the assessed value of a property that is subject to taxation. It's an important aspect of managing the growth of property values in Iowa - keeping them from increasing too rapidly.

For example, a residential home valued at \$100,000 for assessment year 2025 with a 44.5345% rollback percentage, would be taxed on \$44,535 of the value during fiscal year 2026/2027. The rollbacks issued by the Department of Revenue typically range between 45- 55%.

This example does not include the impact of exemptions or credits such as the Homestead Tax Credit.

Iowa issued its first rollbacks more than 45 years ago and updates the rollback percentage annually.

You can learn more about the rollbacks for other property classes on the Department of Revenue website at <https://revenue.iowa.gov/media/102/download?inline>.

Kossuth County Assessor

COURT HOUSE
114 W. STATE STREET
ALGONA IA 50511-2613

Mission Statement

To accurately assess all property fairly and uniformly, uphold the law with integrity, and to serve the citizens of Kossuth County with professionalism and respect.

GET TO KNOW . . .



Scott Kollasch - I joined the Kossuth County Assessors Office in October of 2024 as a field appraiser. I grew up a resident of Kossuth County and recently moved back to the area with my wife MacKenzie and our two dogs Barkley and BayLee. When I'm not working I enjoy traveling, golfing, gaming online, and spending time with family and friends.



Kristy Allison - I joined the Assessor's Office in October of 2025 and really enjoy the work and the people I work with! I am a former middle school teacher, children's librarian, and had a short stint at an abstract office – a background that has come in very handy with my new job! When I'm not working, I enjoy reading, travelling with my husband Chris, spending time with my grown kids, playing games with friends, or golfing. I have two lap-warmers at home, my cats Westley and Princess Buttercup – inconceivable!

Overseeing Assessors and the Assessment Process

As taxpayers, we all want assurances that assessors are performing their duties in compliance with state laws and regulations.

Thankfully, the Iowa Department of Revenue, and Director Mary Mosiman, help achieve this through their oversight of assessment activities in Iowa. The Director's duties, as outlined in the Iowa Code, include:

- Overseeing the administration of state assessment and tax laws, ensuring just and uniform property assessments.
- Supervising assessors and boards of review, promoting uniform assessments, and ordering reassessments as necessary.
- Determining valuation uniformity across jurisdictions and employing personnel to assist in this task.
- Prescribing standards to ensure compliance by all assessing authorities.

MORE SPECIFICALLY, THESE DUTIES INCLUDE:

1. Examination and Certification - Preparing and administering examinations for potential assessors or deputy assessors. Candidates must meet the education and experience requirements and pass the examination with a score of 70% or higher.
2. Appointment Confirmation - Confirming the appointment of assessors before they can assume office.

3. Continuing Education - Developing and administering a continuing education program for assessors and deputy assessors that's required for reappointment to a new term.
4. Monitoring Compliance - Monitoring assessors to ensure compliance with rules and guidelines related to property valuation.
5. Equalization Orders - Issuing equalization orders every two years to ensure uniform property assessments across jurisdictions and reviewing and adjusting property valuations when necessary.
6. Appeals and Hearings - Handling appeals related to equalization orders and reviewing actions taken by local boards of review.
7. Removal Authority - Removing members of boards of review, as needed, for violations of laws, administrative rules, or failure to comply with orders.
8. Rule Making - Adopting rules to implement and administering various provisions such as those related to examinations, continuing education, and compliance.

If you're interested in even more specifics about the various protections related to assessments and property valuation, you can find them in Chapter 441 of the Iowa Code on the Iowa Legislature site at <https://www.legis.iowa.gov/law/iowaCode/sections?codeChapter=441 &year=2021>.