

BLACK HAWK COUNTY VALUE CHANGE

TAXABLE VALUATION COMPARISON				
PROPERTY CLASS	2023	2024	DIFFERENCE	% INCR.
	(for FY25 taxes)	(for FY26 taxes)		
RESIDENTIAL	4,106,469,131	4,268,876,617	162,407,486	3.95%
AG LAND	354,198,227	364,014,268	9,816,041	2.77%
AG BUILDINGS	22,999,731	24,111,042	1,111,311	4.83%
COMMERCIAL	1,201,957,750	1,249,646,103	47,688,353	3.97%
INDUSTRIAL	139,411,297	150,593,497	11,182,200	8.02%
RESERVED				
RAILROADS	20,781,386	22,342,643	1,561,257	7.51%
UTILITIES EXCL.GAS&ELEC	42,875,315	38,945,980	-3,929,335	-9.16%
OTHER				
TOTAL GROSS	5,888,692,837	6,118,530,150	229,837,313	3.90%
MILITARY EXEMPTION	18,842,820	18,001,899	-840,921	-4.46%
HOMESTEAD EXEMPTION	39,632,001	80,336,629	40,704,628	102.71%
TOTAL NET	5,830,218,016	6,020,191,622	189,973,606	3.26%
GAS & ELEC UTILITY	146,713,764	145,914,474	-799,290	-0.54%
TOTAL FOR TAX RATE	5,976,931,780	6,166,106,096	189,174,316	3.17%
ASSESSED (100%) VALUATION COMPARISON				
PROPERTY CLASS	2023	2024	DIFFERENCE	% INCR.
	(for FY25 taxes)	(for FY26 taxes)		
RESIDENTIAL	9,093,710,277	9,225,857,698	132,147,421	1.45%
AG LAND	493,288,147	493,067,367	-220,780	-0.04%
AG BUILDINGS	32,018,912	32,647,462	628,550	1.96%
COMMERCIAL	1,556,309,846	1,608,433,406	52,123,560	3.35%
INDUSTRIAL	170,488,685	183,051,848	12,563,163	7.37%
RESERVED				
RAILROADS	23,308,712	25,037,997	1,729,285	7.42%
UTILITIES EXCL.GAS&ELEC	42,875,315	38,945,980	-3,929,335	-9.16%
OTHER				
TOTAL GROSS	11,411,999,894	11,607,041,758	195,041,864	1.71%
MILITARY EXEMPTION	18,842,820	18,001,899	-840,921	-4.46%
HOMESTEAD EXEMPTION	39,632,001	80,336,629	40,704,628	102.71%
TOTAL NET	11,353,525,073	11,508,703,230	155,178,157	1.37%
GAS & ELEC UTILITY	552,492,809	586,117,266	33,624,457	6.09%
TOTAL	11,906,017,882	12,094,820,496	188,802,614	1.59%
ROLLBACKS				
PROPERTY CLASS	2023	2024	DIFFERENCE	% INCR.
	(for FY25 taxes)	(for FY26 taxes)		
RESIDENTIAL	46.3428%	47.4316%	1.0888%	2.35%
AG LAND	71.8370%	73.8575%	2.0205%	2.81%
AG BUILDINGS	71.8370%	73.8575%	2.0205%	2.81%
COMMERCIAL-1ST \$150,000	46.3428%	47.4316%	1.0888%	2.35%
COMMERCIAL	90.0000%	90.0000%	0.0000%	0.00%
INDUSTRIAL-1ST \$150,000	46.3428%	47.4316%	1.0888%	2.35%
INDUSTRIAL	90.0000%	90.0000%	0.0000%	0.00%
UTILITIES	100.0000%	100.0000%	0.0000%	0.00%
RAILROAD-1ST \$150,000	46.3428%	47.4316%	1.0888%	2.35%
RAILROAD	90.0000%	90.0000%	0.0000%	0.00%
EQUALIZATION				
PROPERTY CLASS	2023	2024	DIFFERENCE	% INCR.
	(for FY25 taxes)	(for FY26 taxes)		
(no order in even-numbered years)				
RESIDENTIAL	100.0000%	100.0000%	0.0000%	0.00%
AG LAND	100.0000%	100.0000%	0.0000%	0.00%
AG BUILDINGS	100.0000%	100.0000%	0.0000%	0.00%
COMMERCIAL	100.0000%	100.0000%	0.0000%	0.00%
INDUSTRIAL	100.0000%	100.0000%	0.0000%	0.00%
UTILITIES	100.0000%	100.0000%	0.0000%	0.00%
RAILROAD	100.0000%	100.0000%	0.0000%	0.00%

BLACK HAWK COUNTY VALUE CHANGE - TIF

TAXABLE VALUATION COMPARISON - TIF				
PROPERTY CLASS	2023	2024	DIFFERENCE	% INCR.
	(for FY25 taxes)	(for FY26 taxes)		
RESIDENTIAL	208,401,296	213,246,035	4,844,739	2.32%
AG LAND	658,171	650,633	-7,538	-1.15%
AG BUILDINGS	5,978	5,978	0	
COMMERCIAL	661,832,441	633,171,053	-28,661,388	-4.33%
INDUSTRIAL	121,212,897	114,588,654	-6,624,243	-5.46%
RESERVED				
RAILROADS	0	0	0	
UTILITIES EXCL. GAS&ELEC	0	0	0	
OTHER				
TOTAL GROSS	992,110,783	961,662,353	-30,448,430	-3.07%
MILITARY EXEMPTION	48,000	44,000	-4,000	-8.33%
HOMESTEAD EXEMPTION	65,000	143,000	78,000	120.00%
TOTAL NET	991,997,783	961,475,353	-30,522,430	-3.08%
GAS & ELEC UTILITIES	0	0	0	
TOTAL FOR TAX RATE	991,997,783	961,475,353	-30,522,430	-3.08%

ASSESSED (100%) VALUATION COMPARISON - TIF				
PROPERTY CLASS	2023	2024	DIFFERENCE	% INCR.
	(for FY25 taxes)	(for FY26 taxes)		
RESIDENTIAL	217,056,332	223,798,271	6,741,939	3.11%
AG LAND	686,293	673,763	-12,530	-1.83%
AG BUILDINGS	5,978	5,978	0	
COMMERCIAL	684,216,825	650,900,055	-33,316,770	-4.87%
INDUSTRIAL	128,378,055	120,614,672	-7,763,383	-6.05%
RESERVED				
RAILROADS	0	0	0	
UTILITIES EXCL. GAS&ELEC	0	0	0	
OTHER				
TOTAL GROSS	1,030,343,483	995,992,739	-34,350,744	-3.33%
MILITARY EXEMPTION	48,000	44,000	-4,000	-8.33%
HOMESTEAD EXEMPTION	65,000	143,000	78,000	120.00%
TOTAL NET	1,030,295,483	995,805,739	-34,489,744	-3.35%
GAS & ELEC UTILITIES	0	0	0	
TOTAL	1,030,295,483	995,805,739	-34,489,744	-3.35%