

**2026 Application for Tax Exemption  
City of Sioux City Urban Revitalization**

**Section A (to be completed by applicant)**

**COMPLETE ALL FIELDS IN THIS SECTION OR YOUR APPLICATION WILL NOT BE ACCEPTED**

Applicant Name: \_\_\_\_\_ Date: \_\_\_\_\_

Address of improved property: \_\_\_\_\_

Assessment type:  Residential  Multi-family  Agricultural (Ineligible)

Legal description of improved property *Your legal description is located on your deed. If you don't have your deed, you can get it from the Woodbury County Recorder's Office in the Court House.) DO NOT USE THE LEGAL DESCRIPTION LOCATED ON THE INTERNET AS IT IS OFTEN AN ABBREVIATED VERSION. ABBREVIATED LEGAL DESCRIPTIONS WILL NOT BE ACCEPTED.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Parcel ID #: \_\_\_\_\_

Improvements made (i.e., What did you construct – a new house, new garage, finished basement, etc.):  
\_\_\_\_\_

Cost of improvements (estimate is fine): \$ \_\_\_\_\_ Date project completed: \_\_\_\_\_

Did improvements require a building permit? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, building permit number: \_\_\_\_\_ Date of Certificate of Occupancy (CO): \_\_\_\_\_  
*If you don't have building permit or Certificate of Occupancy information, call 279-6340. CO must be issued by Inspection Services Division prior to 12/31/2026.*

I elect to utilize tax exemption schedule: 1 2 3 (Circle one – details on reverse)

If this is a rental property, list the tenant(s) that occupied the structure on the date the City adopted the applicable urban revitalization plan.  
\_\_\_\_\_

If Tax Exemption were not available, would you have made improvements to your property?  
 Yes  No  Maybe

Signature of applicant (owner): \_\_\_\_\_  
Applicant's address: \_\_\_\_\_  
Applicant's phone number: \_\_\_\_\_

**Section B (to be completed by City Clerk)**

The City Council of the City of Sioux City, Iowa, by Resolution No. \_\_\_\_\_ approved  
\_\_\_\_\_ found that:

1. The project is in conformance with the applicable urban revitalization plan;
2. The project is located within a designated urban revitalization area;
3. The improvements were made during the time the area was designated an urban revitalization area; and
4. The applicant has elected to utilize Schedule \_\_\_\_ of Section 26.040.010(2) of Sioux City Municipal Code.

\_\_\_\_\_  
City Clerk, City of Sioux City, Iowa

**Section C (to be completed by City Assessor)**

1. I have made a physical review of the property on \_\_\_\_\_, 20\_\_\_\_.
2. I have determined that the improvements made (did) (did not) increase the actual value of the qualified real estate by at least the applicable percent increase requirement adopted by the City Council of the City of Sioux City, Iowa.
3. I have determined the actual value of the property to be \$ \_\_\_\_\_.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
City Assessor, City of Sioux City, Iowa

NOTE: The date the City Assessor notified the applicant of the determination as to the eligibility of the property for the tax exemption was \_\_\_\_\_.

# Approved Schedules for Tax Exemption:

Note: Application needs to be submitted by December 31, 2026 to:

City Hall  
Community Development Department  
405 6<sup>th</sup> Street  
Room 309  
PO Box 447  
Sioux City, IA 51102  
712-279-6340

If your application is approved, you will not notice the tax break on your property tax statement until 2028-29.

**Schedule 1 – single-family and two-family minor home improvements:** All qualified real estate assessed as residential property is eligible to receive an exemption from taxation based on the actual value added by the improvements. The exemption is for a period of ten (10) years. The amount of the exemption is equal to a percent of the actual value added by the improvements, determined as follows: one hundred fifteen percent (115%) of the value added by the improvements. However, the amount of the actual value added by the improvements which shall be used to compute the exemption shall not exceed twenty thousand dollars (\$20,000) and the granting of the exemption shall not result in the actual value of the qualified real estate being reduced below the actual value on which the homestead credit is computed.

**Schedule 2 – single-family, two-family, and multi-family major home improvements or new construction:** All qualified real estate assessed as residential is eligible to receive a partial exemption from taxation on the actual value added by the improvements. The exemption is for a period of ten (10) years. The amount of the partial exemption is equal to a percent of the actual value added by the improvements, determined as follows:

|           |     |
|-----------|-----|
| 1st year  | 80% |
| 2nd year  | 70% |
| 3rd year  | 60% |
| 4th year  | 50% |
| 5th year  | 40% |
| 6th year  | 40% |
| 7th year  | 30% |
| 8th year  | 30% |
| 9th year  | 20% |
| 10th year | 20% |

**Schedule 3 – single-family, two-family, and multi-family major home improvements or new construction:** All qualified real estate assessed as residential is eligible to receive a one hundred percent (100%) exemption from taxation on the actual value added by the improvements. The exemption is for a period of three (3) years.

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## Current active urban revitalization areas (as of 01/01/2026):

(Note: Additional areas may be added during the year. Call 279-6340 for additional information.)

City-Wide expires 12/31/2030 – Use the schedules above

Please do not use this form after 12/31/26.