

Assessor	Property Class	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2001	2003	2005	2007	2009	2011
Cerro Gordo County	Ag Building	0.12								0.11	0.11						
Cerro Gordo County	Ag Land	0.12	0.18						-0.078	0.11	0.11				0.2192		
Cerro Gordo County	Commercial																
Cerro Gordo County	Residential -- Cities	0.19								0.22							
Cerro Gordo County	Residential -- Rural						0.07			0.22							
Mason City	Ag Building	0.17	0.2						-0.08	0.09	0.09	0.06					
Mason City	Ag Land	0.17	0.2						-0.08	0.09	0.09	0.06					
Mason City	Commercial	0.07									0.11				0.07		
Mason City	Residential								0.13	0.11	0.1		0.08	0.1			

The Equalization Calculation is done every other year in the odd-numbered years. It is the calculation of the 100% Assessed Value adjusted by a specified percentage for each Property Class and for each Assessor jurisdiction. The purpose of the Equalization Calculation is to ensure taxing equity in a Levy Authority such as a school district which lies in more than one county.