



## Department of Management

**Carrie Johnson, Ted Nellesen, John Parker**

State and Local Budgets Division

February 27, 2025

# Budget Statement Mailing

# Mailing to Taxpayers

Requires cities, counties and schools submit the following information via DOM system

- Time, Date and Place of hearing
- Proposed Budget Year Tax Rate and Dollars
- If there is an increase, an explanation of the reasons for the increase, detailing specific purposes or programs

**DUE IN DOM SYSTEM BY MARCH 5 at 4:00 PM**

# Mailing to Taxpayers

Total Current Year Tax Rate and Dollars (DOM Provides)

An example of the tax impact on a residential and commercial property (DOM Provides)

Percentage of current year property tax rate in relation to other levy authorities (DOM Provides)

# Property Tax Examples

The residential and commercial property tax examples on the back of the mailing are intended to show the changes in real dollars to taxpayers

Current year assessed is lower than budget year

Proper rollbacks are applied to the assessed values to get to the amount of taxes to be paid

# Example Walkthrough

	CURRENT YEAR CERTIFIED	BUDGET YEAR PROPOSED
CITY REGULAR TAX RATE	\$11.37126	\$11.68693

	RESIDENTIAL	
	FY2025	FY2026
Assessed	100,000	110,000
Rollback %	46.3428%	47.4316%
Taxable	46,343	52,175
City Rate	\$11.37126	\$11.68693
Tax Levy (Taxable / 1000 * Rate)	\$527	\$610
DIFF	N/A	15.75%

	COMMERCIAL	
	FY2025	FY2026
Assessed	300,000	330,000
Tier 1	150,000	150,000
Rollback %	46.3428%	47.4316%
Taxable	69,514	71,147
City Rate	\$11.37126	\$11.68693
Tier 1 Tax Levy	\$790	\$831
Tier 2	150,000	180,000
Rollback %	90%	90%
Taxable	135,000	162,000
City Rate	\$11.37126	\$11.68693
Tier 2 Tax Levy	\$1,535	\$1,893
TOTAL Tax Levy	\$2,325	\$2,724
DIFF	N/A	17.16%

# Proposed Tax Notice

Requires notice be published of this public hearing in the same manner as the regular budget notice (for counties, all official newspapers)

Requires it be placed on local government's web page and social media

# Proposed Tax Hearing

Public Hearing is separate from any other meeting and no other business shall be conducted at the hearing

No action required after the hearing.

The local government may decrease but NOT increase the property tax adopted in the final budget.



# Document to be Mailed

DOM created the form to be mailed and supplied it to software providers as well as mailing companies as requested.

One page document-2 sided



# Document to be Mailed

## (School LA Name From Download) Public Hearing on Proposed Property Taxation

Date:                      Time:                      Location:

Telephone:                      Website:

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds					

Reasons Proposed Property Tax exceeds the Current Property Tax:

# Document to be Mailed

**Taxing District: (county's number) – (county's name)**

**The table below shows how current taxes levied within this taxing district are distributed.** TIF tax included where applicable. If all fields below are blank, this is a new taxing district, with nothing currently to report. Rural taxing districts do not show any city taxes, except for any TIF tax levied by the city on rural property.

<b>Taxing Authority</b>	<b>Non-TIF Property Tax</b>	<b>TIF Property Tax</b>	<b>Total Property Tax</b>	<b>Authority % of Tax</b>
School				
County				
City				
All Others				

# Document to be Mailed

The hypothetical example below compares the amount of property taxes on a Residential property with a value of 100,000 in the current year and 110,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
School			
County			
City			

The hypothetical example below compares the amount of property taxes on a Commercial property with a value of 300,000 in the current year and 330,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
School			
County			
City			

# Document to be Mailed

- 1) Final tax rates will change due to final adopted amounts, legislative changes, and other levy authorities not included on this mailing.
- 2) The proposed property tax levies on the front of this notice do not include any Self-Supported Municipal Improvement District (SSMID) tax within cities.
- 3) The examples of change in estimated taxes to be paid shown above are calculated using the full city rate, even for city agricultural land tax districts.
- 4) Rural taxing districts do not show any city rate information.
- 5) FOR POLK COUNTY ONLY – the proposed tax levy on the front of this notice does not include fire/EMS levies included in the County budget for certain townships.

For assistance interpreting this document visit: <https://dom.iowa.gov/local-government/citizen-property-tax-guide>

# Data for the Document to be Mailed

County auditor logs into DOM system



Option on left hand navigation for County Auditor  
Property Tax Mailing

County Auditor Property Tax Mailin

# Data for the Document to be Mailed

## County Auditor Property Tax Mailing

County

  [Run Report](#)



# Data for the Document to be Mailed

✔ Report generated successfully Download  ✕

ⓘ Report is Running ✕

✔ Report is being generated ✕

# Data for the Document to be Mailed

					A1	A2	A3	A4	A5	A6	A7	A8	
County	Nui Year	StateTaxD	RuralOrUr	CityAg	SchoolLev	SchoolLevyAuthorityName	SchoolMet	SchoolMet	SchoolMet	SchoolCon	SchoolUrl	SchoolCuri	SchoolCuri
26	2023	260003	U	N	261619	DAVIS COUNTY	4/1/2024	7:00 PM	233 tree st	5.16E+09	www.gov	6053802	13.69439
26	2023	260007	R	N	261619	DAVIS COUNTY	4/1/2024	7:00 PM	233 tree st	5.16E+09	www.gov	6053802	13.69439
26	2023	260011	R	N	44518	MOULTON-UDELL							
26	2023	260015	R	N	900657	EDDYVILLE-BLAKESBURG-FREMONT							

# Data for the Document to be Mailed

G	H	I	J	K	L	M	N	O	P	Q	
A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12
SchoolLevyAuthorityName	SchoolMetDate	SchoolMetTime	SchoolMeetingAddress	SchoolContactInfo	SchoolUrl	SchoolCurrentYear	SchoolCurrentYearBudget	SchoolEffectiveDate	SchoolProposedYear	SchoolProposedYearBudget	SchoolExplanation
DAVIS COUNTY	4/1/2024	7:00 PM	233 tree st	5.16E+09	www.gov	6053802	13.69439	13.76375	6361072	14.46845	we need funds
DAVIS COUNTY	4/1/2024	7:00 PM	233 tree st	5.16E+09	www.gov	6053802	13.69439	13.76375	6361072	14.46845	we need funds
MOULTON-UDELL											Local government failed their le



Local government failed their legal duty to submit hearing information in time to be included in this mailing.

# Data for the Document to be Mailed

## School Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2024 – June 30, 2025

Date:                      Time:                      Location:

Telephone:              Website:

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds					

Reasons Proposed Property Tax exceeds the Current Property Tax:



Local government failed their legal duty to submit hearing information in time to be included in this mailing.

# Document to be Mailed

DOM data is by DOM tax district number

County software has parcels by DOM tax district number

County software will merge the downloaded CSV file with budget statement template so mailing to parcels (property taxpayers) can occur.

# Mailing to Taxpayers

**BY MARCH 5 at 4:00 p.m.**

Cities, Counties and Schools enter Proposed Property Tax Notice Hearing (1st hearing) information in DOM Online Budget System.

**For cities and counties only**-if this step is NOT complete, they can proceed with budget process but are penalized (held to current year taxes)

**BY MARCH 15**

County auditor to mail the budget statements to taxpayers



# One week out to mailing...

Please touch base with small cities to help keep them in the loop.

Be ready to assist with questions regarding the mailing. You can direct citizens to our website for general explanation and calculation of individual impact-DOM web site on the mailing.

\*\*Failure of a taxpayer to receive the mailing does not invalidate the process.

# **FY26 Budget Certification**



**Carrie Johnson;** [carrie.johnson@dom.iowa.gov](mailto:carrie.johnson@dom.iowa.gov); 515-281-5598

- Property Valuations
- Utility Replacement Excise Tax
- Counties
- Hospitals
- Agricultural Extension Districts
- Assessors

**Ted Nellesen;** [ted.nellesen@dom.iowa.gov](mailto:ted.nellesen@dom.iowa.gov); 515-281-3705

- Cities
- Townships
- Miscellaneous Districts including:
  - Regional Transit Districts
  - Soil and Water Conservation
  - Land Use
  - Benefited Water, Fire, Street Lighting, Law Enforcement, Recreational Lake
  - Emergency Medical Services
  - Rural Improvement Zones
  - Sanitary Districts
  - Other Miscellaneous Taxing Districts

**John Parker;** [john.parker@dom.iowa.gov](mailto:john.parker@dom.iowa.gov); 515-281-8485

- School Districts
- Community Colleges
- Emergency Management Agencies
- 911 Service Boards



# General Timeframe

- 1.All local government budgets (except EMA) are **due April 30.**
- 2.County Auditors certify budgets
- 3.DOM sends out individual budget certifications
- 4.DOM then certifies consolidated tax rates by taxing district to county auditor
- 5.County auditor provides tax list to county treasurer by June 30

# Budget Extensions

Cities and counties can request a budget extension from DOM in writing

*“for circumstances beyond their control”*

# Budget Extensions-Limited Reasons

DOM can waive penalty for late filed city/county budgets for only the following reasons:

- (1) A newspaper failed to publish a notice of hearing as required under section 24.2A after the city/county gave the newspaper sufficient time to publish the notice.
- (2) A verifiable public emergency or weather-related event which forced the cancellation of a public hearing as required under section 24.2A.
- (3) An illness or unexpected vacancy of one or more board/council members caused a lack of a quorum necessary to hold a hearing as required under section 24.2A.
- (4) A failure of state software or a state process caused the board to miss the required date to certify the city/county's budget.

# Budget Extensions

If an extension is granted, a letter with a new due date is sent to the city/county and the county auditor receives a copy.

No other levy authority has the option to request a budget extension

# Late Budgets

Cities, counties and townships that certify their budget late are held to the last year's certified taxes.

DOM will assist with applying the penalty.

# Penalty Implementations

Prevents a city/county from having no property taxes in a year because of a late budget.

- A city/county may collect taxes for a fiscal year for which no budget has been certified, but the county shall not distribute any funds collected for a fiscal year until the city/county certifies its budget and transmits the certified budget to the county auditor.
- Taxes levied by a city/county whose budget is certified after April 30 shall be limited to the taxes levied for the previous fiscal year subject to applicable levy rate limits in this chapter. However, that amount shall not exceed the amount the county could collect based on property assessments for the fiscal year for which the county failed to certify property taxes.

# County Auditor's Role

County auditor certifies all local budgets, including the county budget

Certify this Budget ×

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I certify that this budget is in compliance with the following statements:

- The population of the Extension District is included.
- The prescribed Notice of Public Hearing Budget Estimate was lawfully published and filed proof was evidenced.
- Budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts, and do not exceed statutory maximums.
- Adopted expenditure amounts shown do not exceed published expenditures amounts.
- Received a signed original of adoption of budget and certification of taxes.
- Adoption date on signed original matches adoption date online.

Certify Type

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# Publication Timeline

Levy authorities have the requirement to publish/post notice not less than 10 and no more than 20 days before the date of the public hearing. The date of the hearing is not included.

For example, for a budget hearing on February 22, the hearing notice must be published on February 2 through February 12

# Documents Filed with County Auditors

One (1) proof of publication or affidavit of posting (cities 200 and under).

Verify that publication requirements are met.

–The proof of publication can be a legible copy of what was published in the newspaper.

–The affidavit from the newspaper attests to the version published.

–If the proof of publication is not legible, request a new copy or have the levy authority request an original version.

# Documents Filed with County Auditors

- One (1) copy of the Adopted Budget Summary
- One (1) SIGNED copy of the Adoption of Budget and Taxes (Property Tax Tab).
- One (1) copy of the detailed budget forms for the budget year.
- Long Term Debt Schedule for the Budget Year.
- New schedules or updated long term debt schedules if the payment amounts for the fiscal year have changed.
- Pre-Levy resolutions and Surplus Levy Resolutions if applicable.

# Documents Filed with County Auditors

For COUNTIES, CITIES AND SCHOOLS ONLY-One (1) proof of publication or affidavit of posting (cities 200 and under in pop.) for Proposed Property Tax Levy Notice per HF 718.

**Do not send any paper documents to DOM-  
County Auditors keep and file these forms**

# UPLOADED DOCUMENTS

Starting with these FY26 budgets, DOM offers an option to upload signed budget and proof of publication(s) *via the online system* for the county auditor to then download for their certification.

If documents are not readable, the county auditor will not be able to accept the electronic submission and may need to request resubmission or hard copy.

**Documents still must be uploaded by April 30.** DOM system provides a timestamp.

## **Please Note:**

For the signed budget form, signatures must be hand-drawn (from a pen, signature pad, mouse, finger, or by taking a verified embed electronic signature on the signature line) to be accepted. Typed signatures, even if made to mimic a signature are not accepted.

# UPLOADED DOCUMENTS

Individuals with the County Auditor role in our system will get an email notification when documents are uploaded.

Log into the system. You can review documents by going to the “Documents” button.

Status ▼	Last Upda...	Public ...
<input type="text" value="adopted"/>		
Adopted	1/24/2025 ...	3/20/202...

[Documents](#)

# UPLOADED DOCUMENTS

Documents ×

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Signed Budget

[Choose Replacement File](#) No file chosen

[Download Signed Bud](#)

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Prop. Tax Hearing Proof (1st Hearing)

[Choose Replacement File](#) No file chosen

[Download PTax Notice](#)

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Budget Adopt Hearing Proof (2nd Hearing)

[Choose Replacement File](#) No file chosen

[Download Bud Adopt Notice](#)

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PDF, JPG, PNG  
Max file size: 30MB

[Cancel](#) [Upload](#)

# UPLOADED DOCUMENTS

Download the documents for review and certification.

Follow up with levy authorities if documents are not sufficient.

File these documents in the county auditor's office.

DOM will only retain documents until the online system moves to the next assessment year in the fall.



# Documents Filed with County Auditors

- Compare proof of publication with adopted budget:
  - Budget hearing notice and budget estimates were published or posted within required timelines before budget hearing.
  - Budget hearing notice and budget estimate was lawfully published in the official newspaper or posted as required.
  - Adopted property taxes do not exceed published amount.
  - Adopted expenditures do not exceed published amount.
  - **\*\*Additional checks will be required for cities, schools and counties due to their extra hearing**

# Documents Filed with County Auditors

- Any errors in the above areas should be returned to the levy authority for correction. DOM can assist.
- Be sure to use the proof of publication for verification.
- Iowa Code allows expenditures and property tax dollars to be *less than* published but never *more*.

Township Tax Levy Name	Record Key	Total Dollars	Taxable Value with G&E Utilities	Tax Rate	Taxable Value without G&E Utilities	Property Taxes Levied	Replacement Tax
FIRE DIST/CEMETERIES							
Canaan - Benefited Fire	44K0020	8,000	36,977,608	0.21635	36,537,490	7,905	95
FIRE DISTRICTS							

Code		Dollar	TAXES LEVIED					
Sec.	Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied	(C) Rate		
<b>Total Property Taxes</b>		<b>(27+39+40+41)</b>	42	108,786	42	107,345	72	12.10337

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**  
 Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

# Documents Filed with County Auditors

Verify that the signed Adoption of Budget and Certification of Taxes matches the same form on the online system

# Valuation Changes-Online Budgets

The online budget system pulls valuations from the valuation reporting system when filed.

If the county made a valuation change-the county auditor **must** notify the levy authority if valuation changes are made. The online system **will not** notify users of changes automatically.

The system holds their requested dollars the same and recalculates tax rate.

**Contact DOM for assistance if there was a valuation change which impacted budgets.**

# Extra Requirements-Cities, Counties and Schools

HF718 (and amended by SF 2442) requires an additional public hearing (for cities, schools and counties only) prior to the regular budget process.

-Cities, schools and counties must file the following additional document with the county auditor per this new law:

For COUNTIES, CITIES AND SCHOOLS ONLY-One (1) proof of publication or affidavit of posting (cities 200 and under in pop.) for Proposed Property Tax Levy Notice per HF 718.

## **Extra Requirements-Cities, Counties and Schools**

Cities, schools and counties are also required to post notice on web site and social media if applicable.

## Extra Requirements-Cities, Counties and Schools

- County auditors need to verify all the regular budget documents and process as before.
- Due to the HF 718 requirements they **also** need to verify for cities, counties and schools:
  - Publication requirements were met for the additional notice.
  - When the full budget is later adopted, the city or county did not exceed the total property tax asking published in the Proposed Tax Levy Notice. (Not applicable for schools since their levy may change due to legislative action and final uniform levy calculation)



# Check Tax Rates

All tax rates must be authorized by statute.

- If a rate requires an election, be sure to have documentation of the election
- Make sure rates meet any other statutory parameters (for example, if a rate can only be used if another rate is at its maximum, be certain that requirement is being met)

# Check Tax Rates

DOM budget software is designed to help control potential errors, but please ensure these are correct through the certification process.

DOM will annually provide a “Summary of Tax Rate Limitations” document

# Check Debt Service

Check to ensure that any debt service levy is properly authorized (that you have a copy of the bond resolution)

Ensure that debt service taxes are being collected as required to meet a levy authority's debt obligations

Verify that debt service levy is for **general obligation debt**, not revenue debt

If a bond resolution is filed after the budget deadline be sure to let DOM know.

# Certifying Budgets Online

Once a budget is Adopted and the levy authority has given you their required budget documents, you log back into the online system to certify that budget.

Go to the applicable budget and select the  
Edit Icon

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+ Amend

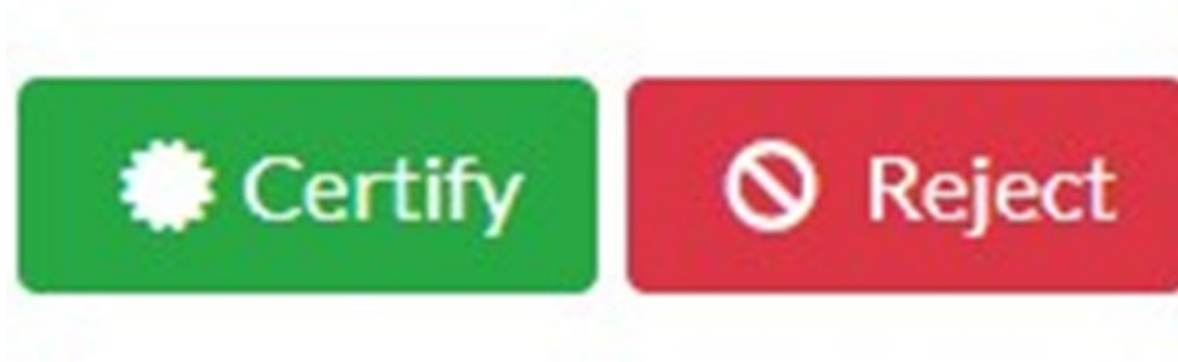
 Edit

2022

City

# Certifying Budgets Online

Select the Certify button at the top.



# Certifying Budgets Online

A check box will appear specific to that budget type. All boxes must be checked to certify the budget.

Certify this Budget ×

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I certify that this budget is in compliance with the following statements:

- The population of the Extension District is included.
- The prescribed Notice of Public Hearing Budget Estimate was lawfully published and filed proof was evidenced.
- Budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts, and do not exceed statutory maximums.
- Adopted expenditure amounts shown do not exceed published expenditures amounts.
- Received a signed original of adoption of budget and certification of taxes.
- Adoption date on signed original matches adoption date online.

Certify Type

---

# Certifying Budgets Online

You will indicate if a budget is certified on time, late or late with extension.

Certify this Budget



I certify that this budget is in compliance with the following statements:

- The population of the Extension District is included.
- The prescribed Notice of Public Hearing Budget Estimate was lawfully published and filed proof was evidenced.
- Budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts, and do not exceed statutory maximums.
- Adopted expenditure amounts shown do not exceed published expenditures amounts.
- Received a signed original of adoption of budget and certification of taxes.
- Adoption date on signed original matches adoption date online.

Certify Type

- Select One...
- On Time**
- Late With Extension
- Late Without Extension

Cancel

Certify



# Certifying Budgets Online


The system will provide a notification at the top once budget is properly certified.

Budget Certified



# Certifying Budgets Online

If a budget is unable to be certified due to errors, it must be Rejected.

You would select the  button at the

top of the screen.

# Certifying Budgets Online

You will need to enter a brief explanation if you are rejecting a budget. You also must indicate if the budget needs a new hearing (due to publication error, etc.)

Reject this Budget ×

---

Budget needs a new Public Hearing Date.

Reason (Min: 5 Characters, Max: 250 Characters)

Did not meet publication requirements. Must republish and hold a new hearing.

77 Character(s).

---

Reject

# Certifying Budgets Online

The budget will be rejected and returned to draft status so the levy authority can make required changes, propose again and create a new publication page.

If you are rejecting a budget for any reason, be sure to inform the impacted levy authority as well as DOM. We can assist with this process.

# Budget Protests

- Protesting a local government budget is covered under *Code of Iowa* Section 24.27. Persons affected by the proposed budget, expenditure or tax levy, or by any item thereof, may appeal the budget by filing a petition and appeal with the county auditor of the county in which the local government is located. Deadline is May 10.
- Protests to county budgets require at least 100 signatures
- County Auditor forwards protest document to State Appeal Board

# Budget Protests

## State Appeal Board-

- Three member board comprised of the Auditor of State, Treasurer of State, and Director of the Department of Management.
- State Appeal Board schedules a local hearing on the budget. It is the intent that the conduct of hearings and appeals shall be simple and informal, subject only to rules prescribed by the State Appeal Board. The State Appeal Board may designate deputies to attend the local hearing.

# Budget Protests

- The burden is upon objectors for any proposed item which was included in the budget of the previous year with proposal for *reduction or exclusion* of the specific items.
- The burden is on the local government certifying or levying officials to show any *new item in the budget, or any increase* in any item thereof, is necessary, reasonable and in the interest of the public welfare.

# Budget Protests

Following the hearing, the State Appeal Board will render a decision in writing within 45 days of the appeal hearing.

- State Appeal Board can reduce (but not increase) tax asking and expenditures within the protested budget.

- State Appeal Board works with the County Auditor to implement any required changes to the budget under protest prior to finalization of tax rate.

Prior decisions found on DOM web site.

# Budget Protests

Any local government protest is filed first with the county auditor.

County auditor verifies signatures and addresses and forwards petition and protest documents to State Appeal Board.

If adjustments to budget are ordered by State Appeal Board, DOM will work with the county auditor to be certain the corrected budget is certified at the end of the day.



# DOM Finalization of Budgets

Once budgets for a levy authority are certified locally, DOM finalizes and issues tax certification forms

–DOM will alert local governments and county auditors when online system budgets are finalized. County auditors will log into the budget system and will access the finalized budgets. They would then print/save the certification page as a separate document.

–Expectation is certification is reviewed as soon as possible by both the county auditor and the local levy authority.

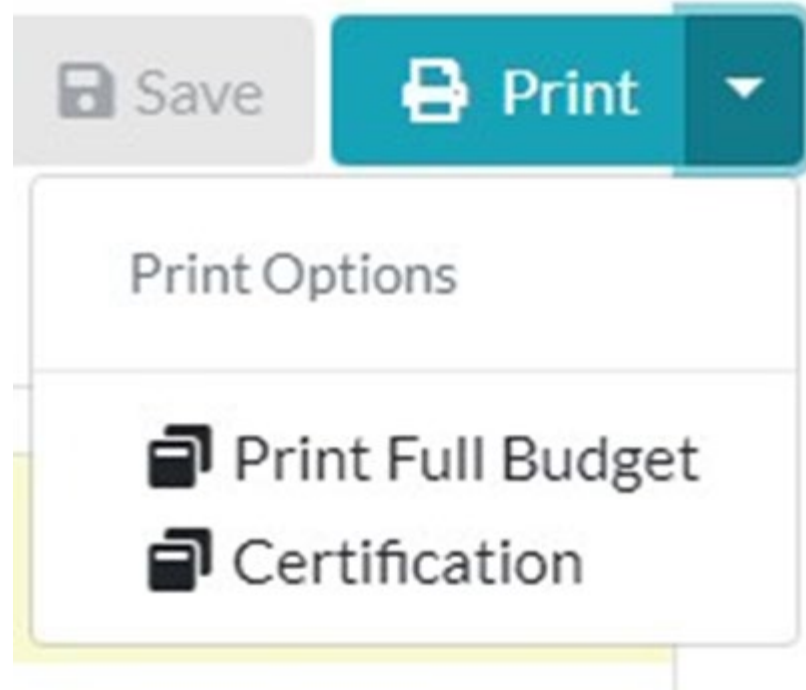
Discrepancies need to be reported immediately.

# Tax Certificates

DOM will notify you once a levy authority type is finalized (**June 15**)

- Log into the online budget system
- “Edit” the individual budget to enter it
- Print the applicable certification page at your convenience.

# Tax Certificates



# Tax Certificates

To access budget certifications for levy authorities for which your county is NOT the control county:

- **DO NOT** Log in to the online budget system
- Use the Budget Search option on the left to pull up the budget you need.
- Select the Cert button to the left of the budget to view their certification document. You can also select the View button to see the entire budget. Print the applicable certification page at your convenience.

# Tax Certificate Example

Budget Authority: 01C001 - ADAIR COUNTY AG EXTENSION

Fund	Rate	Utility Tax and Prop Taxes	Property Taxes
County Agricultural Extension Education	0.21216	123,456.00	115,570.00
Unemployment Compensation		0	0.00
Tort Liability		0	0.00
TOTAL	0.21216	123,456.00	115,570.00

Valuation	With Gas & Elec	Without Gas & Elec
Taxable	581,902,365.00	544,728,371.00

Please review these tax levy rates and dollar amounts and report suspected errors immediately. If you have questions, please contact your county auditor or Carrie Johnson at (515) 281-5598.

# Consolidated Tax Rates













DOM certifies the final total property tax levies by tax district to county auditor-consolidated rates list

- Double check the total rates per tax district add to your total rates
- Notify DOM as soon as possible with any discrepancies.

# Consolidated Tax Rates

Go to <https://dom-localgov.iowa.gov/home> and “Reports” and find “Consolidated Tax Rates”

## Reports

Name	Actions
<input type="text"/>	
100% Valuations by Class by Levy Authority	 
100% Valuations By Individual Levy Authority	 
100% Valuations By Individual Levy Authority - County-Township Fire-Ems	 
100% Valuations By Individual Levy Authority - Townships	 
100% Valuations By Levy Authority & County	 
Consolidated Tax Rates	 

Iowa Department of Management - Local Government Property Valuation System

01 - ADAIR COUNTY "Consolidated", "Debt Service/403.19 Excluded Combined" & "Net Consolidated For TIF Tax Revenue" Tax Rates

January 1, 2017 Taxable Valuations

For FY2018/2019 Tax Levies

For TIF Increment taxing district "Net Consolidated Tax Rate For TIF Tax Revenue" is the "Consolidated Tax Rate" less any "Debt Service/403.19 Excluded Tax Rate Combined"

District Number	District Name	Consolidated Tax Rate	Debt Service/403.19 Excluded Tax Rates Combined	Net Consolidated Tax Rate For TIF Tax Revenue	Rural or Urban	City Ag	City Exempt	TIF Type	Taxable Net Valuation Without Gas/Electric Utilities	Taxable Gas/Electric Utility Valuation
010001	UNION TWP/ORIENT MACKSBURG SCH	25.28406	0.00000	0.00000	R	N	N	N	22,798,830	2,855,507
010002	ORIENT TWP/ORIENT MACKSBURG SCH	25.20587	0.00000	0.00000	R	N	N	N	26,668,023	3,226,999
010003	RICHLAND TWP/ORIENT MACKSBURG SCH/GREENFIELD FIRE	25.16136	0.00000	0.00000	R	N	N	N	2,262,780	494,934
010004	LEE TWP/ORIENT MACKSBURG SCH	25.05685	0.00000	0.00000	R	N	N	N	1,283,527	7,819
010005	ORIENT CITY/ORIENT MACKSBURG SCH	31.59591	0.00000	0.00000	U	N	N	N	6,995,925	27,690
010006	WASHINGTON TWP/NODAWAY VALLEY SCH	29.73029	0.00000	0.00000	R	N	N	N	19,463,890	899,534
010007	JACKSON TWP/NODAWAY VALLEY SCH	29.71520	0.00000	0.00000	R	N	N	N	21,676,737	176,697
010010	EUREKA TWP/NODAWAY VALLEY SCH	29.58845	0.00000	0.00000	R	N	N	N	9,821,235	360,505
010012	FONTANELLE CITY/NODAWAY VALLEY SCH	36.38750	0.00000	0.00000	U	N	N	N	14,002,780	82,795
010013	BRIDGEWATER CITY/NODAWAY VALLEY SCH	35.31799	0.00000	0.00000	U	N	N	N	2,172,129	127,118
010014	SUMMERSET TWP/NODAWAY VALLEY SCH	29.88949	0.00000	0.00000	R	N	N	N	29,175,869	132,379
010015	LEE TWP/NODAWAY VALLEY SCH	29.40512	0.00000	0.00000	R	N	N	N	19,072,951	951,686
010016	GRAND RIVER TWP/NODAWAY VALLEY SCH	29.47341	0.00000	0.00000	R	N	N	N	20,188,846	499,106
010017	HARRISON TWP/NODAWAY VALLEY SCH/GREENFIELD FIRE	29.63591	0.00000	0.00000	R	N	N	N	6,540,013	70,107
010018	GROVE TWP/NODAWAY VALLEY SCH	29.59507	0.00000	0.00000	R	N	N	N	21,107,740	440,158

1	Year	County N	District N	Property	District N	TIF Type	City Ag	City Exem	Consolida	Taxable N	Taxable G	County N	Base Distr B
2	2017	1	1	R	UNION TWP	N	N	N	25.28406	22798830	2855507	ADAIR COUNTY	
3	2017	1	2	R	ORIENT TWP	N	N	N	25.20587	26668023	3226999	ADAIR COUNTY	
4	2017	1	3	R	RICHLAND TWP	N	N	N	25.16136	2262780	494934	ADAIR COUNTY	
5	2017	1	4	R	LEE TWP	N	N	N	25.05685	1283527	7819	ADAIR COUNTY	
6	2017	1	5	U	ORIENT CITY	N	N	N	31.59591	6995925	27690	ADAIR COUNTY	
7	2017	1	6	R	WASHINGTON TWP	N	N	N	29.73029	19463890	899534	ADAIR COUNTY	
8	2017	1	7	R	JACKSON TWP	N	N	N	29.7152	21676737	176697	ADAIR COUNTY	
9	2017	1	10	R	EUREKA TWP	N	N	N	29.58845	9821235	360505	ADAIR COUNTY	
10	2017	1	12	U	FONTANELLE CITY	N	N	N	36.3875	14002780	82795	ADAIR COUNTY	
11	2017	1	13	U	BRIDGEWATER CITY	N	N	N	35.31799	2172129	127118	ADAIR COUNTY	





# Consolidated Tax Rates

Can also view the component pieces of the consolidated rate by tax district with the Tax District Recap Report-also in PDF or CSV



District - 010001

UNION TWP/ORIENT MACKSBURG SCH

Property Type: R  
 City Ag: N  
 City Exempt: N  
 # Homesteads: 35  
 TIF: N  
 TIF Type: N

Frozen Base Year:  
 Frozen Base Amount:  
 Base District Code:  
 Receiving TIF Type:  
 Receiving Levy Authority Code:  
 Consolidated Tax Rate: 25.28406

LA Name	County Name	Formatted	Associate	Formatted	Formatted	Formatted	Tax Rate
ADAIR CO	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00			1	10.55709
ORIENT-M	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00			14978	9.20675
ADAIR CO	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00	01C001			0.3
ADAIR CO	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00	01D001			0.48275
UNION	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00	01K016			0.85642
ADAIR CO	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00	01L001			2.9816
SOUTHW	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00	88F014			0.89655
STATE	ADAIR CO	10001 01	; 014978 ; 01C001 ; 01D00	BRUC			0.0029
ADAIR CO	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00			1	10.55709
ORIENT-M	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00			14978	9.20675
ADAIR CO	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00	01C001			0.3
ADAIR CO	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00	01D001			0.48275
ORIENT	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00	01K011			0.77823
ADAIR CO	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00	01L001			2.9816
SOUTHW	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00	88F014			0.89655
STATE	ADAIR CO	10002 01	; 014978 ; 01C001 ; 01D00	BRUC			0.0029

Class	100% Value	Taxable Value
Residential Property	5,872,826	3,266,511
Agricultural Land	31,566,044	17,187,077
Agricultural Buildings	246,668	134,300
Commercial Property	93,937	84,544
Industrial Property	0	
Multiresidential	0	
Reserved	0	
Railroads	0	
Utilities (Without Gas & Electric Utility Value)	2,137,508	2,137,508
Other	0	
Gross Valuation (Without Gas & Electric Utility Value)	39,916,983	22,809,944
Less Military Tax Exemption	11,112	11,112
Total Net Valuation (Without Gas & Electric Utility Value)	39,905,871	22,798,830
Gas & Electric Utility Valuation	6,508,803	2,855,507
Open Spaces Land	0	0

Assigned Levy Authorities

LA Code	LA Name	Tax Rate
01	ADAIR COUNTY	10.55709
014978	ORIENT-MACKSBURG	9.20675
01C001	ADAIR COUNTY AG EXTENSION	0.30000
01D001	ADAIR COUNTY ASSESSOR	0.48275
01K016	UNION	0.85642
01L001	ADAIR COUNTY MEMORIAL HOSPITAL	2.98160
88F014	SOUTHWESTERN CC	0.89655
BRUC	STATE	0.00290



# **Schools Budget Certification**

# Proof of Publication/Affidavit

- 1.) The proof of publication/affidavit from the newspaper was filed in the county auditor's office for the **Proposed Tax Notice** (first hearing notice)
- 2.) The proof of publication/affidavit from the newspaper was filed in the county auditor's office for the **Budget Adoption Notice** (second hearing notice)

# Proof of Publication/Affidavit

3.) **Proposed Tax Notice** (first hearing notice) was published not less than 10 days, nor more than 20 days, prior to the budget hearing.

4.) **Budget Adoption** (second hearing notice) was published not less than 10 days, nor more than 20 days, prior to the budget hearing.

# Adopted Taxes Levied on Property

5.) Adopted Taxes Levied on Property (**Line 1**) of the Adopted Budget Summary for the Budgeted Fiscal Year do not exceed:

Adopted ADAIR-CASEY School Budget Summary  
FY 2026  
District - 0018  
Department of Management - Form S-AB

	Budget 2026	Re-est. 2025	Actual 2024
Taxes Levied on Property	1 5,158,294	0	2,097,824

**Published** amounts on the **Proposed Tax Notice** (First Notice) for the Grand Total Property Taxes

	Current Year Final Property Tax Dollar Levy FY 2025	Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2026	Budget Year Proposed Property Tax Dollar Levy FY 2026
Grand Total	10 1,928,268	1,928,268	5,158,294

# Adopted Taxes Levied on Property

6.) Adopted Taxes Levied on Property (**Line 1**) of the Adopted Budget Summary for the Budgeted Fiscal Year do not exceed:

Adopted ADAIR-CASEY School Budget Summary  
FY 2026  
District - 0018  
Department of Management - Form S-AB

	Budget 2026	Re-est. 2025	Actual 2024
Taxes Levied on Property	1 5,158,294	0	2,097,824

**Published** amounts on the **Budget Adoption Notice** (Second Notice) for the Taxes Levied on Property (**Line 1**):

NOTICE OF PUBLIC HEARING  
Proposed ADAIR-CASEY School Budget Summary  
Fiscal Year 2025 - 2026

Location of Public Hearing: (entered upon publish)      Date of Hearing: 03/31/2025      Time of Hearing: 01:00 PM

The Board of Directors will conduct a public hearing on the proposed 25/26 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on the budget. A copy of the details will be furnished upon request.

	Budget 2026	Re-est. 2025	Actual 2024	Avg % 24-26
Taxes Levied on Property	1 5,158,294	0	2,097,824	% 56.8

# Adopted Expenditures

## 1. Instruction line 24

7.) Adopted expenditures do not exceed **published** in each of the four individual expenditure categories:

Adopted AGWSR School Budget Summary  
FY 2026  
District - 0009  
Department of Management - Form S-AB

		Budget 2026	
*Instruction	24	5,000,000	

NOTICE OF PUBLIC HEARING  
Proposed AGWSR School Budget Summary  
Fiscal Year 2025 - 2026

Location of Public Hearing: (entered upon publish)

The Board of Directors will conduct a public hearing on the proposed 25/26 school budget at the above location. Any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. Supporting detail of the revenues and expenditures for the budget is available at the following link: [Link]

		Budget 2026	Re-est.	25
*Instruction	24	5,000,000		





# Adopted Expenditures

## 2.) Total Support Services (line 31A)

7.) Adopted expenditures do not exceed **published** in each of the four individual expenditure categories:

Adopted ADAIR-CASEY School Budget Summary  
FY 2025  
District - 0018  
Department of Management - Form S-AB

	Budget 2025	R
*Total Support Services (lines 25-31)	31A 1,854,198	

NOTICE OF PUBLIC HEARING  
Proposed ADAIR-CASEY School Budget Summary  
Fiscal Year 2024 - 2025

	Budget 2025
*Total Support Services (lines 25-31)	31A 1,854,198

# Adopted Expenditures

## 3.) Noninstructional Programs (line 32)

7.) Adopted expenditures do not exceed **published** in each of the four individual expenditure categories:

Adopted ADAIR-CASEY School Budget Summary  
FY 2025  
District - 0018  
Department of Management - Form S-AB

		Budget 2025	R
*Noninstructional Programs	32	235,000	

NOTICE OF PUBLIC HEARING  
Proposed ADAIR-CASEY School Budget Summary  
Fiscal Year 2024 - 2025

		Budget 2025	
*Noninstructional Programs	32	235,000	



# Adopted Expenditures

## 4.) Total Other Expenditures (line 35A)

7.) Adopted expenditures do not exceed **published** in each of the four individual expenditure categories:

Adopted ADAIR-CASEY School Budget Summary  
FY 2025  
District - 0018  
Department of Management - Form S-AB

	Budget 2025	R
*Total Other Expenditures (lines 33-35)	35A 658,014	

NOTICE OF PUBLIC HEARING  
Proposed ADAIR-CASEY School Budget Summary  
Fiscal Year 2024 - 2025

	Budget 2025
*Total Other Expenditures (lines 33-35)	35A 658,014

# Debt Service needs are met

8.) Adopted property taxes meet the debt service and loan agreement needs identified on the Long Term Debt Schedule.

There are **four** sections to the School Long Term Debt Schedule each for a different purpose:

- 1. Voted GO Bonds** - Bonds approved by 60% of the Voters  
- Property Taxes Can be Levied to Service the Bonds
- 2. Advanced Surplus Levy** - Additional Property Tax Levy for current GO bonds to pay off the GO debt sooner
- 3. Voted PPEL Loan** - Loans against the VPPEL - To ensure levy will pay principal and interest of loan
- 4. Sales Tax Revenue Bonds** - To complete reporting of bonds against SAVE dollars

# Debt Service needs are met

8.) Adopted property taxes meet the debt service and loan agreement needs identified on the Long Term Debt Schedule.

## **The County Auditor is Responsible for Verifying the first two sections:**

- 1. Voted GO Bonds** - Bonds approved by 60% of the Voters
  - Property Taxes Can be Levied to Service the Bonds
- 2. Advanced Surplus Levy** - Additional Property Tax Levy for current GO bonds to pay off the GO debt sooner

# Debt Service needs are met

8.) Adopted property taxes meet the debt service and loan agreement needs identified on the Long Term Debt Schedule.

AGWSR Long Term Debt Schedule FY 2026  
General Obligation Bonds, Voted PPEL Loan, Lease-Purchase Payments, Revenue Bonds  
Form includes ALL long term debt.

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due FY2026 (C)	Original Interest Due FY2026 (D)	Subtotal Original Obligation Due FY2026 (C)+(D)=(E)	Bond Administration Costs FY2026 (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interst Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E)+(F)-(G)- (H)-(I)=(J)
	<b>Voted GO Bonds</b>									
(1)	Elementary Building (2013A)	5,755,000	140,000	151,200	291,200					291,200
	<b>Advanced Surplus Levy</b>									
(1)					0					0
(2)					0					0
(3)					0					0
(4)					0					0
	<b>Totals</b>		0		0	0				0

# Debt Service needs are met - Voted GO Bonds

8.) Adopted property taxes meet the debt service and loan agreement needs identified on the Long Term Debt Schedule.

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due FY2026 (C)	Original Interest Due FY2026 (D)	Subtotal Original Obligation Due FY2026 (C)+(D)=(E)
	<b>Voted GO Bonds</b>				
(1)	Elementary Building (2013A)	5,755,000	140,000	151,200	291,200

Amount	Fiscal Year Ending June 30
\$288,350	2023
\$299,600	2024
\$295,400	2025
\$291,200	2026

# Debt Service needs are met - Voted GO Bonds

8.) Adopted property taxes meet the debt service and loan agreement needs identified on the Long Term Debt Schedule.

a) Levy of Annual Tax. For the purpose of providing funds to pay the principal and interest of the Bonds authorized to be issued, there is levied for each fiscal year the following direct annual tax on all of the taxable property within the Adel-DeSoto-Minburn Community School District in the Counties of Dallas and Madison, State of Iowa:

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due FY2026 (C)	Original Interest Due FY2026 (D)	Subtotal Original Obligation Due FY2026 (C)+(D)=(E)
	<b>Voted GO Bonds</b>				
(1)	Elementary Building (2013A)	5,755,000	140,000	151,200	291,200

Amount	Fiscal Year Ending June 30
\$288,350	2023
\$299,600	2024
\$295,400	2025
\$291,200	2026

Principal Amount	Interest Rate	Maturity May 1
\$125,000	3.00%	2023
\$140,000	3.00%	2024
\$140,000	3.00%	2025
\$140,000	3.00%	2026



# Debt Service needs are met - Voted GO Bonds

8.) Adopted property taxes meet the debt service and loan agreement needs identified on the Long Term Debt Schedule.

Series Name (A)	Original Amount of Issue (B)	Original Principal Due FY2025 (C)	Original Interest Due FY2025 (D)	Subtotal Original Obligation Due FY2025 (C)+(D)=(E)
Advanced Surplus Levy				
(1) Series 2014		5,391,824		5,391,824

Section 3. There is levied upon all the taxable property of ending June 30, 2025, \$5,391,824 which when collected and converted to cash on hand shall be deposited with the Paying Agent. The cash shall be used and directed to call and redeem the Redeemed Bonds on December

# Voted Physical Plant & Equipment Levy Verified

9.) Voted Physical Plant & Equipment Levy (VPPEL), if used, is currently in force (verified with Abstract of Election).

ADOPTION OF BUDGET AND TAXES JULY 1, 2025 - JUNE 30, 2026

AGWSR

DISTRICT NUMBER - 0009

		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied
=Subtotal Voted Physical Plant & Equipment	14	1,018,787	1.34000	945,465

# Signed Adoption of Budget and Taxes

10.) Received a signed original of adoption of budget and certification of taxes.

ADOPTION OF BUDGET AND TAXES JULY 1, 2024 - JUNE 30, 2025  
ARSTW  
DISTRICT NUMBER - 0441

Department of Management - Form 5-TX

Total Special Program Funding					
Instructional Support (A&L line 10.27)		336,759			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		618,260			
Special Program Income Surtax Rates					
Instructional Support (A&L line 10.15)		% 1			
Educational Improvement (A&L line 11.4)		% 0			
Voted Physical Plant & Equipment (A&L line 19.4)		% 0			
Utility Replacements and Property Taxes Adopted					
		Utility Replacement AND Property Tax Dollars:	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	4,319,886			
*Educational Improvement Levy (A&L line 15.5)	2	0			
*Cash Reserve Levy - SBRC (A&L line 15.9)	3	0			
*Cash Reserve Levy - Other (A&L line 15.10)	4	0			
*Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	4,319,886	7.16653	4,165,800	154,086
*Instructional Support Levy (A&L line 15.13)	7	468,403	0.75782	452,117	16,286
*Total General Fund Levy (A&L line 15.12)	8	4,788,291	7.92435	4,617,917	170,374
	9				
Management	10	225,000	0.37327	216,976	8,024
Amasa Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	353,000			
*Voted Physical Plant & Equipment (Capital Project)	13	285,260			
*Industrial Voted Physical Plant & Equipment	14	618,260	1.00000	596,759	21,501
*Regular Physical Plant & Equipment	15	204,024	0.33000	194,931	7,093
=Total Physical Plant & Equipment	16	822,284			
	17				
Reorganization Equalization Levy	18	0	0.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	0.00000	0	0
Public Education Recreations (Playground)	20	0	0.00000	0	0
Dish Service	21	6,393,999	10.34031	6,170,677	223,322
<b>GRAND TOTAL</b>	<b>22</b>	<b>12,228,576</b>	<b>19.94773</b>	<b>11,799,260</b>	<b>429,314</b>
1-1-2023 Taxable Valuation WITH Gas & Electric Utilities		602,786,003	WITHOUT Gas & Elec	581,281,461	
1-1-2023 Tax Incremental Valuation WITH Gas & Electric Utilities		15,473,928	WITHOUT Gas & Elec	15,473,928	
1-1-2023 Total Service, SPECIAL Valuation WITH Gas & Electric Utilities		618,259,931	WITHOUT Gas & Elec	596,759,387	

FY 2023 Adopted Budget Control Lines - The amounts below must be equal to or less than the publication amounts to be certified to the County Auditor

Taxes Levied on Property (Line 1) = 11,799,260

Instruction (Line 24) = 0

Total Support Services (Line 31A) = 0

Noninstructional Program: (Line 32) = 0

Total Other Expenditures: (Line 35A) = 425,357

The School District by signing below certifies the following:

1. The Proposed Property Tax Notice (first hearing notice) was available on the School District website on the day it was also published in the newspaper.

2. The Proposed Property Tax Notice or a link to the Notice was posted on all social media sites controlled by the school district.

  
District Secretary

4/28/2024

Date Budget Adopted


County Auditor



# Adoption Date Matches

11.) Adoption date on signed original matches adoption date online.

Signed Original Submitted to County Auditor:



4/29/2025

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District Secretary

Date Budget Adopted

Budget System Online version of “Property Tax” Tab:

4/29/2025

District Secretary

Date Budget Adopted

# Contact:

Iowa Department of Management  
State Capitol  
Des Moines, IA 50319

**Carrie Johnson**; [carrie.johnson@dom.iowa.gov](mailto:carrie.johnson@dom.iowa.gov); 515-281-5598

**Ted Nellesen**; [ted.nellesen@dom.iowa.gov](mailto:ted.nellesen@dom.iowa.gov); 515-281-3705

**John Parker**; [john.parker@dom.iowa.gov](mailto:john.parker@dom.iowa.gov); 515-281-8485