

HF 718: Property Tax Legislation-Additional Public Hearing Notice and Mailing

Iowa Department of
Management
September 13, 2023



Division X – Budget Notice Mailing Process

- No more MAX LEVY for cities and counties
- Requires **cities, counties and schools** submit the following information via DOM forms by March 15 beginning for FY 2024-2025 budgets:
 - Total Current Year Tax Rate and Dollars (DOM Provides)
 - 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



Division X – Budget Notice Mailing Process

- Requires **cities, counties and schools** submit the following information via DOM forms by March 15 beginning for FY 2024-2025 budgets:
 - 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)
 - Time, Date and Place of hearing on this proposal



Division X – Budget Notice Mailing Process

- 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
- 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.



COUNTY NAME:		NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY			CO NO:	
		Fiscal Year July 1, 2024 - June 30, 2025				
The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:						
Meeting Date:		Meeting Time:		Meeting Location:		
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy.						
After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.						
County Web Site (if available):				County Telephone Number:		
Iowa Department of Management						
		Current Year Certified Property Tax		Budget Year Effective Tax		Budget Year Proposed Tax
		FY2023/2024		FY2024/2025		FY 2024/2025
Taxable Valuations-General Services						
Requested Tax Dollars-Countywide Rates						
Tax Rate-Countywide						
Taxable Valuations-Rural Services						
Requested Tax Dollars-Additional Rural Levies						
Tax Rate-Rural Additional						



Tax Rate Comparison-Current VS. Proposed				
		Current Year Certified Property Tax	Budget Year Proposed Tax	Percent
Commercial or residential property with a Actual/Assessed Valuation of \$100,000		FY2023/2024	FY2024/2025	Change
Urban Taxpayer				
Rural Taxpayer				
Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.				
<u>Reasons for tax increase if proposed exceeds the current:</u>				
If applicable, the above notice also available online at:				



Division X – Budget Notice Mailing (cont.)

- Requires County auditor to mail the budget statements to taxpayers by March 20
- Extends all local government budget deadlines to April 30
- Extends deadline for budget protests to May 10



Division X – Budget Notice Mailing (cont.)

- DOM will create the forms to be mailed and the system for cities, counties and schools to enter their information for the mailing
 - Budget notice would be front and back
 - Data will be populated by city/county/school entry in existing DOM local government budget system
 - DOM working with local software companies to provide a template and then data file (data by tax district) to be downloaded from DOM system to local software to populate template for mailing



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School, County and City Budget Year Statement to Owners and Taxpayers - As Required by Iowa Code 24.2A

Taxing District: 770003 – ANKENY CITY/ANKENY SCH

This statement informs you of the upcoming School, County and City public hearings where proposed property taxation for next year will be presented. Oral or written testimony from any resident or taxpayer will be received by each respective governing body. The referenced ‘Effective Tax Rate’ would be a rate produced by holding current taxation constant while using next year’s taxable values. See reverse side for distribution examples.

Name Address Address Bar Code	Special notes, if any: Rural emergency services taxes excluded from County amounts below. SSMID taxes excluded from City amounts below.
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Ankeny School Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2023 – June 30, 2024

Date: Time: Location:

Telephone: Internet Details:

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	81,843,606	17.05078	16.44418	84,639,036	16.99601

Reasons Proposed Property Tax exceeds the Current Property Tax:



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Taxing District: 770003 – ANKENY CITY/ANKENY SCH

The table below shows how current taxes levied within this taxing district are distributed. TIF included where applicable.

Taxing Authority	Non-TIF Property Tax	TIF Tax	Total Property Tax	Authority % of Tax
Ankeny School	49,591,766		49,591,766	45.00%
Polk County	19,693,254		19,693,254	17.87%
Ankeny City	28,793,902		28,793,902	26.13%
All Others	12,123,890		12,123,890	11.00%

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The examples below show how taxes on a property with a taxable value of 100,000 would be distributed in both the Current and Proposed Budget years:

Residential Property:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Difference
Ankeny School	1,705.08	1,669.60	-00.32%
Polk County	677.10	677.10	00.00%
Ankeny City	990.00	990.00	00.00%

Commercial Property – Note the first 150,000 of Commercial property has the same taxation basis as Residential:



Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Difference
Ankeny School	1,705.08	1,669.60	-00.32%
Polk County	677.10	677.10	00.00%
Ankeny City	990.00	990.00	00.00%



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Assessment Year	State District Code	District Name	Non Gas Utility Total Net Taxable	Increment Value (added)	Urban/Rural	TIF Flag	TIF Type	City/Ag Land	City Exempt	School Only	Receiving TIF Type	Receiving Levy/ Auth Code (Added)	Base District Code (Added)	School State Code	School Name	School NON TIF Tax (Incr)	School NON TIF Tax (Base)	School TIF Tax	Non-TIF Property Tax	TIF Tax	Total Property Tax	% Total Property Tax
2021	770001	ALLEMAN CITY/N-POLK SCH/LINCOLN	8,915,446		U	N	N	N	N	N	X			774779	NORTH POLK SCHOOL		167,139.649	0.000	167,139.649		167,140	48.5293%
2021	770002	ALTOONA CITY/SE-POLK SCH	947,137,523		U	N	N	N	N	N	X			776101	SOUTHEAST POLK SCHOOL		14,626,228.027	0.000	14,626,228.027		14,626,228	41.4907%
2021	770003	ANKENY CITY/ANKENY SCH	2,908,474,903		U	N	N	N	N	N	X			770261	ANKENY SCHOOL		49,591,765.707	0.000	49,591,765.707		49,591,766	45.0005%
2021	770004	BONDURANT CITY/BOND-FARR SCH	214,661,914		U	N	N	N	N	N	X			770720	BONDURANT-FARRAR SCHOOL		3,708,797.606	0.000	3,708,797.606		3,708,798	43.7900%
2021	770005	CARLISLE CITY/CARLISLE SCH	17,520,487		U	N	N	N	N	N	X			910981	CARLISLE SCHOOL		315,303.590	0.000	315,303.590		315,304	41.6651%
2021	770006	CLIVE CITY/WDM SCH	956,178,138		U	N	N	N	N	N	X			776957	WEST DES MOINES SCHOOL		12,581,372.816	0.000	12,581,372.816		12,581,373	38.4661%
2021	770007	CLIVE CITY/WDM SCH/URB WIND HTS	0		U	N	N	N	N	N	X			776957	WEST DES MOINES SCHOOL		0.000	0.000	0.000		0	0.0000%
2021	770008	ELKHART CITY/N-POLK SCH	12,230,872		U	N	N	N	N	N	X			774779	NORTH POLK SCHOOL		229,294.604	0.000	229,294.604		229,295	46.5132%
2021	770009	GRIMES CITY/DC GRIMES SCH	18,188,388		U	N	N	N	N	N	X			774779	NORTH POLK SCHOOL		229,294.604	0.000	229,294.604		229,295	46.5132%



QUESTIONS?

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