

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

**Taxing District: ANYTOWN CITY/ANYTOWN SCH/AT CORP**

AnyTown County Auditor  
100 City Square  
AnyTown, IA 55555

This statement informs you of the upcoming School, County and City public hearings where proposed property taxation for next fiscal 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 fiscal year's taxable values.

See reverse side for distribution examples and notes.

Iowa Citizen  
555 Home Street  
AnyTown, IA 55555  
Bar Code |||||

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

Date: 03/27/2024      Time: 5:30 PM      Location: AnyTown High School Media Center, 410 NW 2<sup>nd</sup> St. AnyTown, IA  
Telephone: (555) 555-5555      Website: <https://dom.iowa.gov/schools>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	84,639,085	16.99602	15.11846	90,192,351	16.10296

Reasons Proposed Property Tax exceeds the Current Property Tax:

Increase in the cost of insurances, pay increases and employee benefits

**ANYTOWN County Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2024 – June 30, 2025**

Date: 03/27/2024      Time: 9:00 AM      Location: AnyTown County Board Room, 100 City Square, AnyTown, IA  
Telephone: (555) 555-4321      Website: <https://dom.iowa.gov/counties>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Countywide	196,796,670	6.77099	6.33337	210,107,056	6.76173
Rural Additional	11,623,901	4.55159	4.10292	12,915,654	4.55887

Reasons Proposed Property Tax exceeds the Current Property Tax:

No increase in Countywide Total Property Tax Dollars

**ANYTOWN City Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2024 – June 30, 2025**

Date: 03/26/2024      Time: 6:00PM      Location: Council Chambers – 202 S 1<sup>st</sup> Street  
Telephone: (555) 555-1234      Website: <https://dom.iowa.gov/cities>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	1,022,809	14.86005	14.45640	1,047,922	14.81254
Ag Only	1089	3.00375	2.81133	1,164	3.00375

Reasons Proposed Property Tax exceeds the Current Property Tax:

Increase in cost of property/casualty and tort liability insurance

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
School	726,265	0	726,265	33.19
County	311,946	0	311,946	14.25
City	792,795	0	792,495	36.21
All Others	357,764	0	357,764	16.35

The examples below show how taxes on a property with a 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	% Change
School	744	623	-16.26
County	320	241	-24.69
City	812	686	-15.52

**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	% Change
School	744	623	-16.26
County	320	241	-24.69
City	812	686	-15.52

- 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 ag 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 included fire/EMS levies included in the County budget for certain townships.

For assistance interpreting the Property Tax Mailing consult <https://dom.iowa.gov/property-taxes>