

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 3/4/26 Weekly Agenda Date: 03/10/26

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Auditor Michelle Skaff

WORDING FOR AGENDA ITEM:

Information regarding HF 718 budget mailing

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

The Auditor will provide updated information regarding Iowa House File 718 required mailing: "Budget Year Statement to Owners and Taxpayers."

BACKGROUND:

FINANCIAL IMPACT:

N/A

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

N/A

ACTION REQUIRED / PROPOSED MOTION:

N/A

School, County and City Budget Year Statement to Owners and Taxpayers - As Required by Iowa Code 24.2A
Taxing District: 0087 - SIOUX CITY LL SIOUX CITY COMM

Woodbury County
 620 Douglas St. Room 103
 Sioux City, IA 51101

Proposed property taxation for July 1, 2026 – June 30, 2027 will be presented at your respective School, County and City public hearings detailed below. Oral or written comments from residents or taxpayers will be received – but **hearing attendance is optional**. **THIS IS NOT A TAX BILL.**

The referenced ‘Effective Tax Rate’ would be a rate produced by holding current taxation constant using next fiscal year’s taxable values.

See reverse side for distribution examples and notes.



SIOUX CITY SCHOOL Public Hearing on Proposed Property Taxation

Date: 03/23/2026 Time: 05:30 PM Location: Sioux City Community School District, Educational Service Center, 627 4th Street, Sioux City, IA 51101

Telephone: (712) 279-6643 Website: <https://shorturl.at/nJDHU>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	39,944,372	12.38296	11.48725	43,711,108	12.57789

Reasons Proposed Property Tax exceeds the Current Property Tax:

General Fund levy increased due to the higher taxable valuation of property and the budget adjustment for declining enrollment. As taxable valuation increases state aid decreases and property taxes increase, net \$0 to the district. Increase in Management Fund levy to cover insurance premiums.

WOODBURY COUNTY Public Hearing on Proposed Property Taxation

Date: 03/31/2026 Time: 04:00 PM Location: Basement Boardroom, County Courthouse

Telephone: (712) 279-6525 Website: woodburycountyiowa.gov

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Urban Resident	38,381,920	7.11118	6.64363	42,136,833	7.30560
Rural Resident	41,730,794	9.52405	9.01923	47,705,132	11.25560

Reasons Proposed Property Tax exceeds the Current Property Tax:

Health insurance cost increases. Increase in Emergency Services personnel. Overall increase in cost of payroll & benefits.

CITY OF SIOUX CITY Public Hearing on Proposed Property Taxation

Date: 03/30/2026 Time: 04:00 PM Location: Council Chambers, City Hall, 405 6th Street, Sioux City, IA 51101

Telephone: (712) 279-6402 Website: sioux-city.org

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	60,563,070	17.12280	15.59511	61,624,023	15.89798
Ag Only	18,056	3.00375	3.23156	16,783	3.00373

Reasons Proposed Property Tax exceeds the Current Property Tax:

General Levy decreased due to the required valuation growth “ratchet-down” process at the allowable limit. Transit Levy remains unchanged. Insurance, Employee Benefits, and Debt Service levies also decreased as a result of higher property valuations and the City’s efforts to keep expenses steady.

0087 - SIOUX CITY LL SIOUX CITY COMM

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.

Taxing Authority	Non-TIF Property Tax	TIF Property Tax	Total Property Tax	Authority % of Tax
School	31,050,664	0	31,050,664	32.49
County	17,831,509	0	17,831,509	18.66
City	42,935,962	0	42,935,962	44.93
All Others	3,742,992	0	3,742,992	3.92

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	587.00	616.00	4.94
County	337.00	358.00	6.23
City	812.00	779.00	-4.06

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	2,553.00	2,878.00	12.73
County	1,466.00	1,672.00	14.05
City	3,530.00	3,637.00	3.03

- 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 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>