

# **A G E N D A**

## **Woodbury County Board of Supervisors Special Meeting**

**DATE:** Tuesday, March 31, 2026

**WHERE:** County Courthouse Basement Boardroom

**TIME:** 4:00 p.m.

**4:00 p.m.** Public hearing on proposed property tax levy for FY 26-27  
(Set time)

### **ADJOURNMENT**

*Subject to Additions/Deletions*

<b>COUNTY NAME:</b> Explanation of any significant items in the budget or additional virtual meeting information: <b>WOODBURY COUNTY</b>	<sup>3,484,290</sup> <b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2026 - June 30, 2027	<b>COUNTY NUMBER:</b> 97
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/31/2026 Meeting Time: 04:00 PM Meeting Location: Basement Boardroom, County Courthouse

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)  
 woodburycountyiowa.gov

County Telephone Number  
 (712) 279-6525

Iowa Department of Management	Current Year Certified Property Tax FY 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	5,311,778,515	5,692,142,285	5,692,142,285
Requested Tax Dollars-Countywide Rates Except Debt Service	33,121,383	33,121,383	36,998,299
Taxable Valuations-Debt Service	6,007,099,594	6,377,647,423	6,377,647,423
Requested Tax Dollars-Debt Service	5,260,537	5,260,537	5,138,534
Requested Tax Dollars-Countywide Rates	38,381,920	38,381,920	42,136,833
<b>Tax Rate-Countywide</b>	7.11118	6.64363	7.30560
Taxable Valuations-Rural Services	1,387,921,529	1,409,695,953	1,409,695,953
Requested Tax Dollars-Additional Rural Levies	3,348,874	3,348,874	5,568,299
<b>Tax Rate-Rural Additional</b>	2.41287	2.37560	3.95000
<b>Rural Total</b>	9.52405	9.01923	11.25560
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	337	358	6.23
Rural Taxpayer	452	551	21.90
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	1,466	1,672	14.05
Rural Taxpayer	1,964	2,575	31.11

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 \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

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

**WOODBURY COUNTY  
PROPOSED TAX IMPACT  
FY2027**

<b>Urban</b>			
	FY26	Max Levy FY27	Proposed FY27
Assessed Value	\$ 100,000	\$ 110,000	\$ 110,000
Rollback	47.4316%	44.5345%	44.5345%
Taxable Value	\$ 47,432	\$ 48,988	\$ 48,988
Levy Rate per \$1,000	7.11118	7.30560	7.17319
	<u>\$ 337</u>	<u>\$ 358</u>	<u>\$ 351</u>
	Increase in \$	\$ 21	\$ 14
	% Increase	6.23%	4.15%

<b>Rural Resident</b>			
	FY26	Max Levy FY27	Proposed FY27
Assessed Value	\$ 100,000	\$ 110,000	\$ 110,000
Rollback	47.4316%	44.5345%	44.5345%
Taxable Value	\$ 47,432	\$ 48,988	\$ 48,988
Levy Rate per \$1,000	9.52405	11.25560	9.68753
	<u>\$ 452</u>	<u>\$ 551</u>	<u>\$ 475</u>
	Increase in \$	\$ 99	\$ 23
	% Increase	21.90%	5.09%

<b>Commercial Property</b>			
	FY26	Max Levy FY27	Proposed FY27
Assessed Value	\$ 300,000	\$ 330,000	\$ 330,000
Urban	\$ 1,466	\$ 1,672	\$ 1,641
Rural	\$ 1,964	\$ 2,575	\$ 2,217