

BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

Mon., Mar 31, 2025

Meetings may also be available online for viewing and/or participating in by clicking the below link barring no power, internet, or equipment failure or other unforeseen circumstances. Meetings will still be held if there is no electronic availability.

[Click here to join meeting](#)

Agenda Schedule

** Agenda is not printed in any particular order, only time specific items will be addressed at certain times

8:00 AM

Call to Order

Approve agenda

Public Hearing on proposed property tax notice

Discuss/approve proposed levy rates

Adjourn

COUNTY NAME: TAMA COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 86
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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: 3/31/2025 Meeting Time: 08:00 AM Meeting Location: 104 W State St. Toledo, IA 52342

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)
www.tamacounty.iowa.gov

County Telephone Number
(641) 484-2740

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	1,159,654,607	1,186,549,031	1,186,549,031
Requested Tax Dollars-Countywide Rates Except Debt Service	8,304,774	8,304,774	9,386,896
Taxable Valuations-Debt Service	1,190,021,871	1,221,508,934	1,221,508,934
Requested Tax Dollars-Debt Service	509,436	509,436	454,084
Requested Tax Dollars-Countywide Rates	8,814,210	8,814,210	9,840,980
Tax Rate-Countywide	7.58951	7.41615	8.28283
Taxable Valuations-Rural Services	846,695,569	868,162,669	868,162,669
Requested Tax Dollars-Additional Rural Levies	3,171,874	3,171,874	3,252,294
Tax Rate-Rural Additional	3.74618	3.65355	3.74618
Rural Total	11.33569	11.06970	12.02901
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	352	432	22.73
Rural Taxpayer	525	628	19.62
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,553	1,931	24.34
Rural Taxpayer	2,318	2,805	21.01

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:

Increased expenses to continue operations of the county.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2025 - June 30, 2026

County Number: 86 County Name: TAMA COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.50000	4,130,452	1,180,129,187	2.19
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.50000	4,221,459	2.19	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.74618	3,228,345	861,770,309	2.40
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.95000	3,485,770	7.97	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,206,131,019		1,186,549,031	
General Basic	2	4,221,458		3.50000		4,152,922
+ Cemetery (Pioneer - 331.424B)	3	18,000		0.01492		17,703
= Total for General Basic	4	4,239,458				4,170,625
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	4,397,756		3.64617		4,326,359
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	461,367	1,241,090,922	0.37174	1,221,508,934	454,084
Voted Emergency Medical Services (Countywide)	10	904,600		0.75000		889,912
Other	11					0
Subtotal Countywide (A)	12	10,003,181		8.28283		9,840,980
B. All Rural Services Only Levies:	13		882,473,379		868,162,669	
Rural Services Basic	14	3,305,904		3.74618		3,252,294
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,305,904		3.74618		3,252,294
Subtotal Countywide/All Rural Services (A + B)	21	13,309,085		12.02901		13,093,274
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	13,309,085				13,093,274