

# BOARD OF SUPERVISORS MEETING

## Meeting Notice

Tama County Board of Supervisors

Mon., Mar. 23, 2026

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

8:15AM

Call to Order

Approve agenda

Public Hearing on the proposed Fiscal Year County tax asking

Adjourn

<b>COUNTY NAME:</b> TAMA COUNTY	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2026 - June 30, 2027	<b>COUNTY NUMBER:</b> 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: 3/23/2026 Meeting Time: 08:15 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 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	1,186,549,031	1,233,828,370	1,233,828,370
Requested Tax Dollars-Countywide Rates Except Debt Service	9,386,896	9,386,896	9,721,432
Taxable Valuations-Debt Service	1,221,508,934	1,280,198,427	1,280,198,427
Requested Tax Dollars-Debt Service	454,084	454,084	450,028
Requested Tax Dollars-Countywide Rates	9,840,980	9,840,980	10,171,460
Tax Rate-Countywide	8.28283	7.96264	8.23061
Taxable Valuations-Rural Services	868,162,669	899,531,679	899,531,679
Requested Tax Dollars-Additional Rural Levies	3,252,294	3,252,294	3,336,444
Tax Rate-Rural Additional	3.74618	3.61554	3.70909
Rural Total	12.02901	11.57818	11.93970
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	393	403	2.54
Rural Taxpayer	571	585	2.45
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	1,707	1,883	10.31
Rural Taxpayer	2,480	2,732	10.16

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:  
Higher costs of doing business.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2026 - June 30, 2027**

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 2026 Budget Data	3.50000	4,221,459	1,206,131,019	3.88
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.46535	4,342,417	2.87	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.74618	3,305,904	882,473,379	3.50
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.70909	3,387,668	2.47	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		1,253,096,220		1,233,828,370	
General Basic	2	4,342,417		3.46535		4,275,647
+ Cemetery (Pioneer - 331.424B)	3	22,000		0.01756		21,666
= Total for General Basic	4	4,364,417				4,297,313
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	4,569,001		3.64617		4,498,748
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. 1 Countywide total)	9	456,795	1,299,466,277	0.35153	1,280,198,427	450,028
Voted Emergency Medical Services (Countywide)	10	939,822		0.75000		925,371
Other	11					0
Subtotal Countywide (A)	12	10,330,035		8.23061		10,171,460
<b>B. All Rural Services Only Levies:</b>	13		913,342,079		899,531,679	
Rural Services Basic	14	3,387,668		3.70909		3,336,444
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,387,668		3.70909		3,336,444
Subtotal Countywide/All Rural Services (A + B)	21	13,717,703		11.93970		13,507,904
<b>C. Special District Levies:</b>						
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	13,717,703				13,507,904