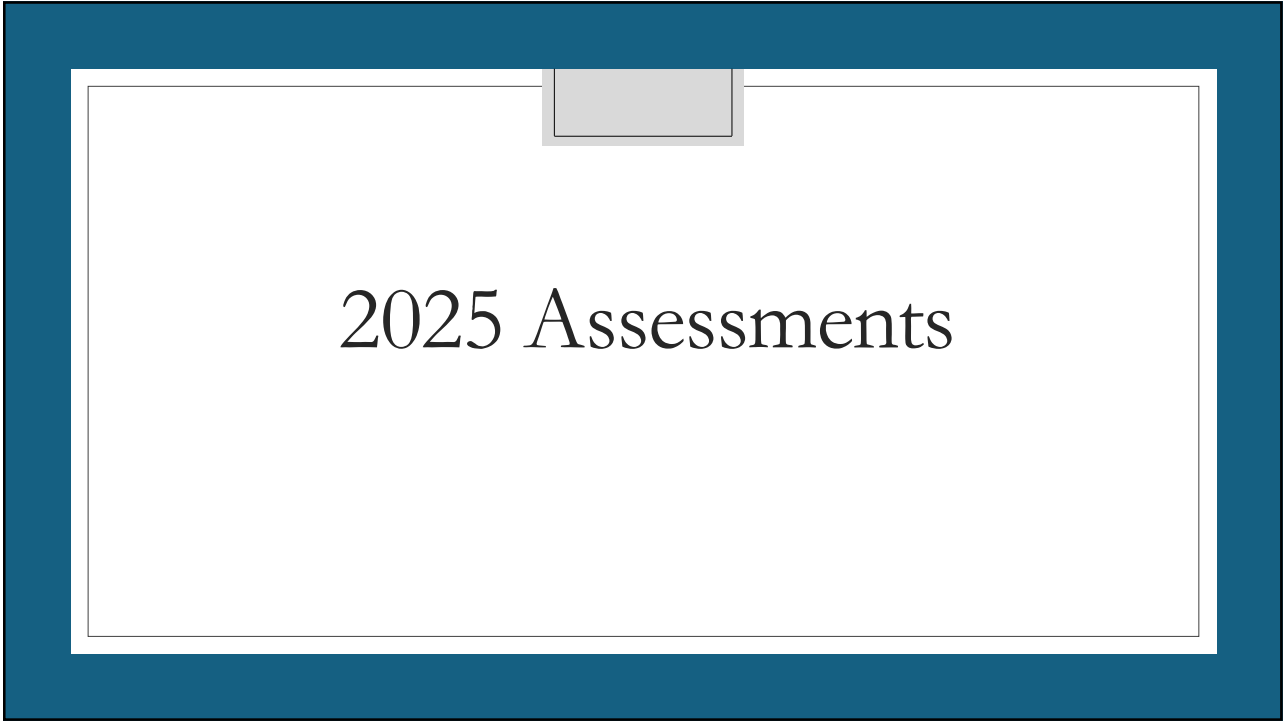




1

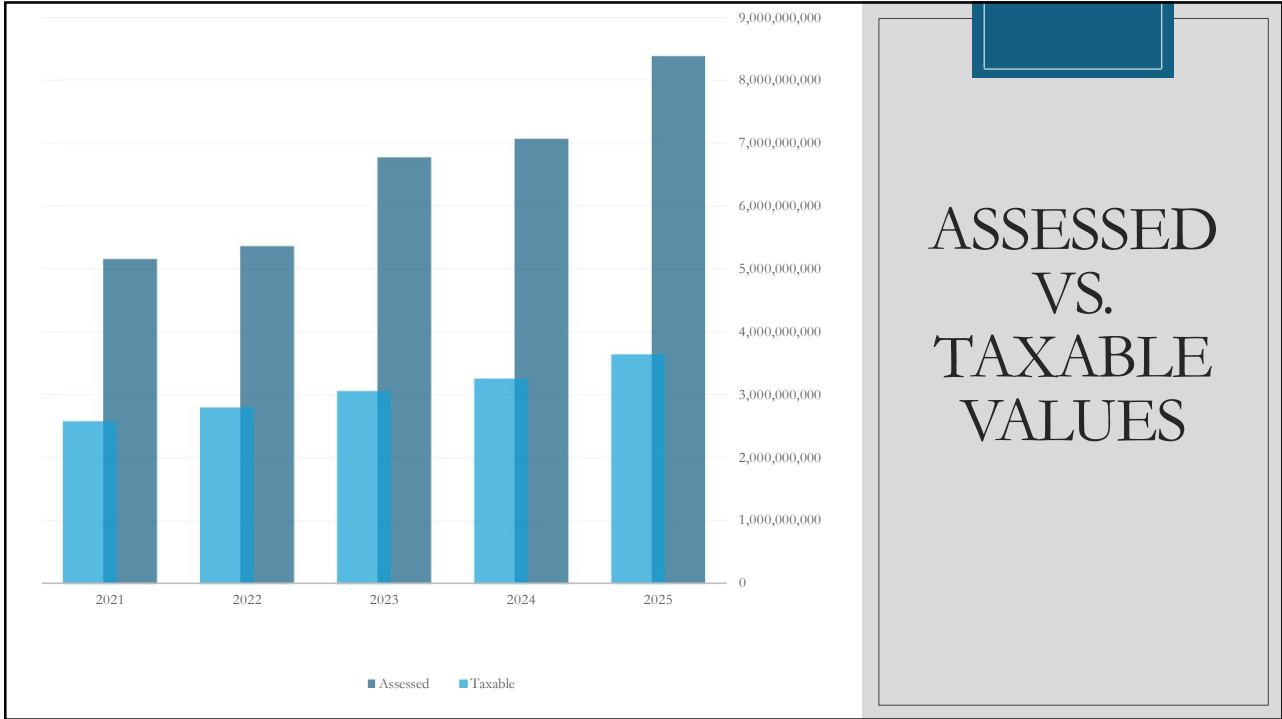


2

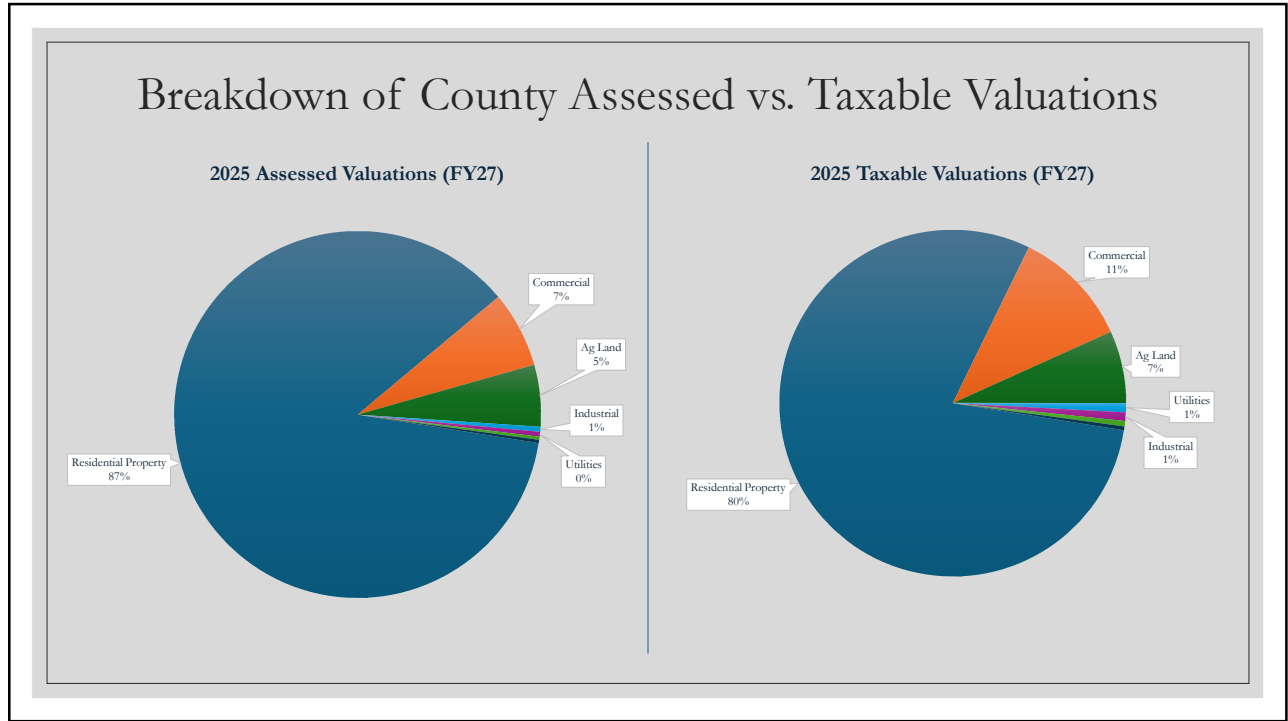
Assessment Notes

- State limits the statewide taxable value growth due to revaluation or reassessment to 3%
 - It is a statewide limit, not per residence, county, etc.
 - This limit is what is used to calculate the rollback percentage.
 - The rollback for FY27 is 44.5345% for residential property
 - The rollback in FY26 was 47.4316%

3



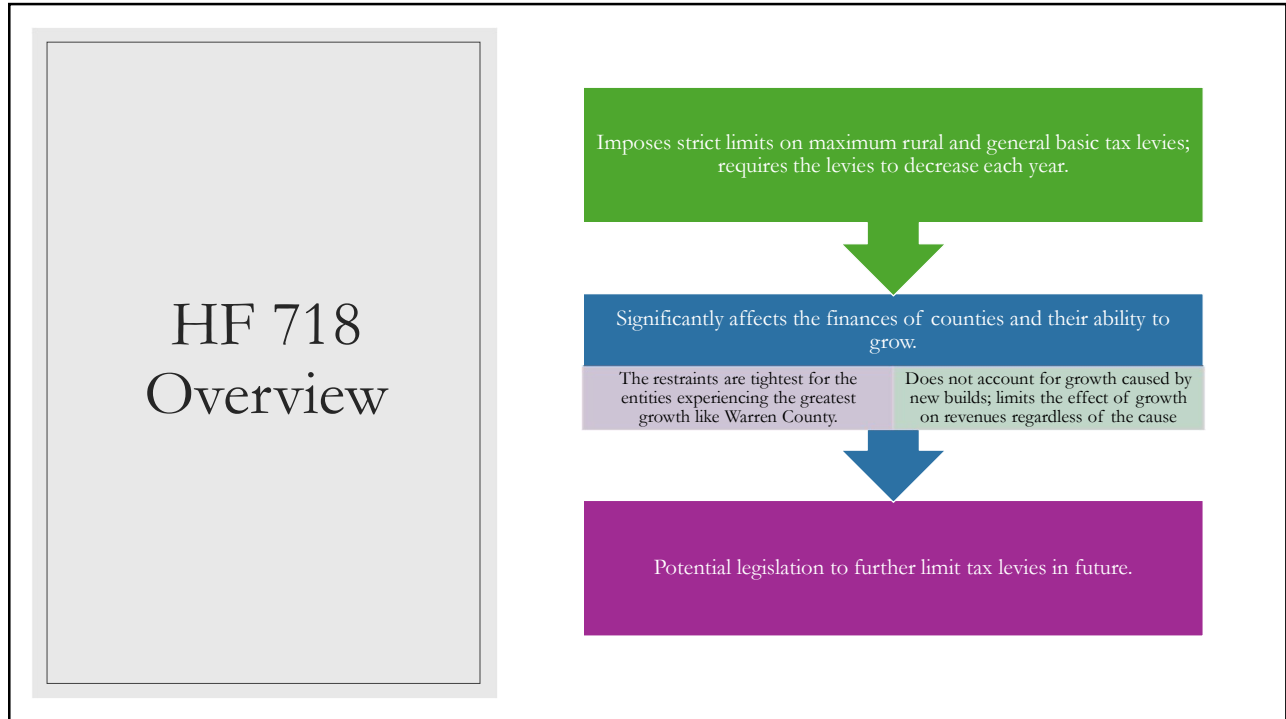
4



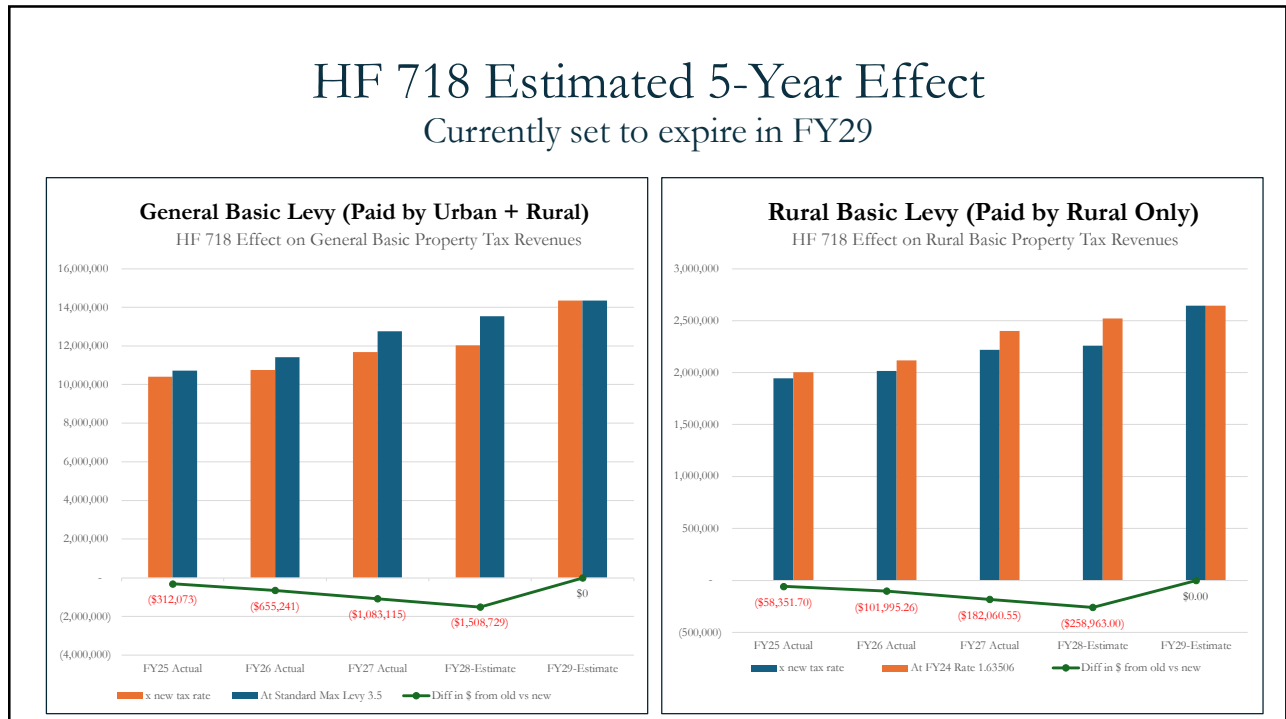
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House File 718

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Levy Review

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| COUNTY NAME: WARREN COUNTY | NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027 | COUNTY NUMBER: 91 | |
|---|---|---|---------------------------------|
| <p>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: 09:30 AM Meeting Location: Warren County Administration Board Room 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.</p> | | | |
| County Website (if available) www.warrencountyia.gov | | County Telephone Number (515) 690-9104 | |
| Iowa Department of Management | Current Year Certified Property Tax | Budget Year Effective Tax | Budget Year Proposed Tax |
| | FY 2025/2026 | FY 2026/2027 | FY 2026/2027 |
| Taxable Valuations-General Services | 3,213,402,287 | 3,595,022,053 | 3,595,022,053 |
| Requested Tax Dollars-Countywide Rates Except Debt Service | 16,144,840 | 16,144,840 | 17,716,736 |
| Taxable Valuations-Debt Service | 3,662,558,116 | 4,167,349,542 | 4,167,349,542 |
| Requested Tax Dollars-Debt Service | 2,997,621 | 2,997,621 | 2,994,074 |
| Requested Tax Dollars-Countywide Rates | 19,142,461 | 19,142,461 | 20,710,810 |
| Tax Rate-Countywide | 5.84267 | 5.21020 | 5.64659 |
| Taxable Valuations-Rural Services | 1,269,757,904 | 1,439,943,519 | 1,439,943,519 |
| Requested Tax Dollars-Additional Rural Levies | 3,530,435 | 3,530,435 | 3,938,346 |
| Tax Rate-Rural Additional | 2.78040 | 2.45179 | 2.73507 |
| Rural Total | 8.62307 | 7.66199 | 8.38166 |
| Tax Rate Comparison-Current VS. Proposed | | | |
| Residential property with an Actual/Assessed Valuation of \$100,000-\$110,000 | Current Year Certified Property Tax | Budget Year Proposed Tax | Percent Change |
| | FY 2025/2026 | FY 2026/2027 | |
| Urban Taxpayer | 277 | 277 | 0.00 |
| Rural Taxpayer | 409 | 411 | 0.49 |
| Tax Rate Comparison-Current VS. Proposed | | | |
| Commercial property with an Actual/Assessed Valuation of \$300,000-\$330,000 | Current Year Certified Property Tax | Budget Year Proposed Tax | Percent Change |
| | FY 2025/2026 | FY 2026/2027 | |
| Urban Taxpayer | 1,205 | 1,292 | 7.22 |
| Rural Taxpayer | 1,778 | 1,918 | 7.87 |
| <small>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.</small> | | | |

FY27 TAX
NOTICE

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Proposed County-wide Levies:

| | Urban: | Rural: |
|------------------------|----------------|----------------|
| General Basic | 3.20300 | 3.20300 |
| General Supplemental | 1.72513 | 1.72513 |
| Rural Basic | 0.00000 | 1.51097 |
| Rural Supplemental | 0.00000 | 1.22410 |
| Debt Service | 0.71846 | 0.71846 |
| Total Tax Rate: | 5.64659 | 8.38166 |

**TOTAL
PROPERTY
TAX
LEVIES:**

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ESTIMATED TAX EFFECT

**Estimated Assessment Effect on Single Home Annual Property Taxes Fiscal Year
2026 vs. 2027**

**FY25: Estimate 10% Value Increase & Rollback at 44.5345%
Assessed Home Value**

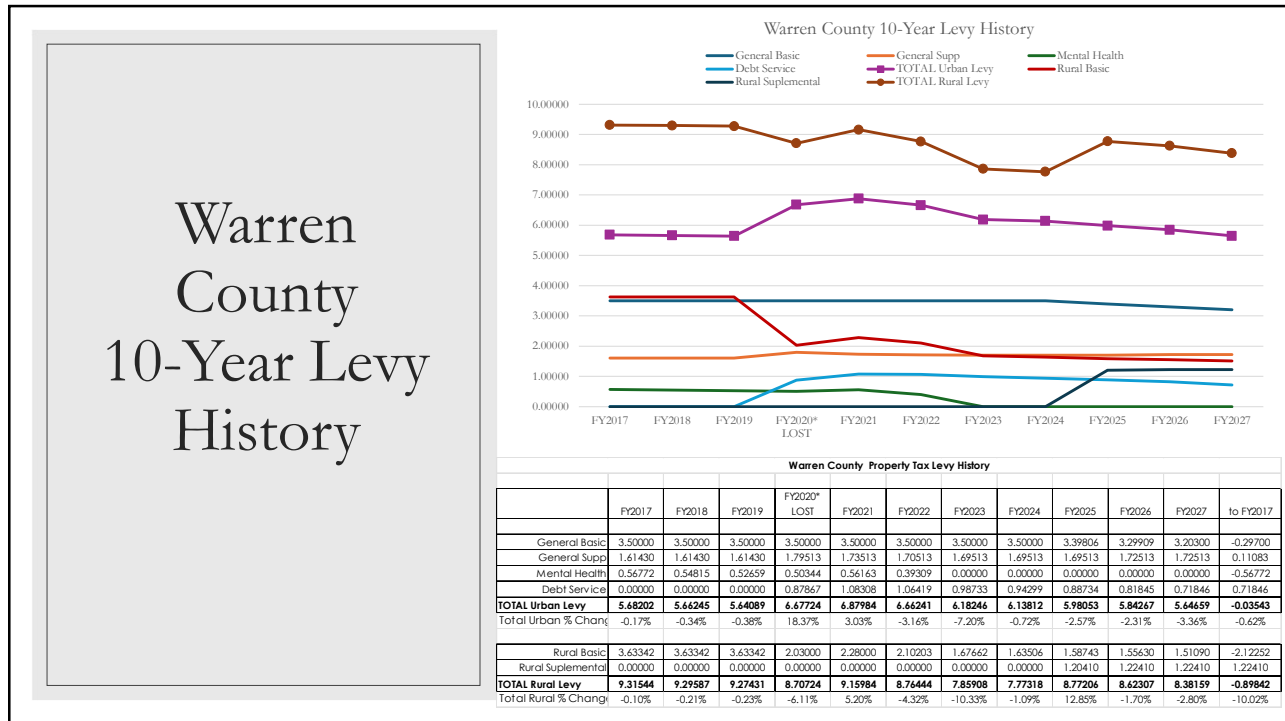
| FY2026 | FY2027 | FY2026 | FY2027 | FY2026 | FY2027 | FY2026 | FY2027 |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| \$100,000 | \$110,000 | \$200,000 | \$220,000 | \$500,000 | \$550,000 | \$750,000 | \$825,000 |

| Urban Taxes | | | | |
|-------------|-----|------|------|------|
| | \$0 | -\$1 | -\$3 | -\$3 |
| Rural Taxes | | \$2 | \$3 | \$8 |
| | | | \$8 | \$12 |

DATA USED TO CALCULATE EFFECT ON TAXES PAID

| | FY2026 | FY2027 | FY2026 | FY2027 | FY2026 | FY2027 | FY2026 | FY2027 |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Assessed Value | \$100,000 | \$110,000 | \$200,000 | \$220,000 | \$500,000 | \$550,000 | \$750,000 | \$825,000 |
| Multiply by Rollback | 47.4316% | 44.5345% | 47.4316% | 44.5345% | 47.4316% | 44.5345% | 47.4316% | 44.5345% |
| Taxable Value | \$47,432 | \$48,988 | \$94,863 | \$97,976 | \$237,158 | \$244,940 | \$355,737 | \$367,410 |
| Urban Levy | | | | | | | | |
| Estimated Tax | 5.84267 | 5.64659 | 5.84267 | 5.64659 | 5.84267 | 5.64659 | 5.84267 | 5.64659 |
| Estimated Tax | \$277 | \$277 | \$554 | \$553 | \$1,386 | \$1,383 | \$2,078 | \$2,075 |
| Estimated Difference: | \$0 | | -\$1 | | -\$3 | | -\$3 | |
| Rural Levy | | | | | | | | |
| Estimated Tax | 8.62307 | 8.38166 | 8.62307 | 8.38166 | 8.62307 | 8.38166 | 8.62307 | 8.38166 |
| Estimated Tax | \$409 | \$411 | \$818 | \$821 | \$2,045 | \$2,053 | \$3,068 | \$3,080 |
| Estimated Difference: | \$2 | | \$3 | | \$8 | | \$12 | |

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PRESENTATION WRAP UP

- Public Hearing to immediately follow
- Slides will be available on Warren County Website warrencountyia.gov

THANK YOU!

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