

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

Date: \_\_\_\_\_ Weekly Agenda Date: \_\_\_\_\_

**ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:** \_\_\_\_\_

**WORDING FOR AGENDA ITEM:**

**ACTION REQUIRED:**

Approve Ordinance

Approve Resolution

Approve Motion

Give Direction

Other: Informational

Attachments

**EXECUTIVE SUMMARY:**

**BACKGROUND:**

**FINANCIAL IMPACT:**

**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:**

**ACTION REQUIRED / PROPOSED MOTION:**

**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, 2025 – June 30, 2026 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: 03/24/2025 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://www.siouxcityschools.org/page/fy26-notice-of-propose>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	40,158,235	12.37856	12.43104	39,939,014	12.38141

Reasons Proposed Property Tax exceeds the Current Property Tax:  
 No tax increase.

**WOODBURY COUNTY Public Hearing on Proposed Property Taxation**

Date: 04/01/2025 Time: 04:00 PM Location: 620 Douglas St., Board Meeting Room, (Courthouse Basement)

Telephone: (712) 224-1460 Website: <https://www.woodburycountyiowa.gov/>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Urban Resident	37,565,876	7.11118	6.97595	39,859,284	7.38931
Rural Resident	40,746,554	9.52408	9.26763	43,319,497	9.88240

Reasons Proposed Property Tax exceeds the Current Property Tax:  
 Payroll for General Basic increased from \$23,648,632 to \$24,968,695 (5.58% ). Payroll for General Supp increased from \$4,845,707 to \$5,208,428 (7.49% ). Rural Basic decreased due to HF718 limitations on growth. Rural Supp will be used to fund FICA & IPERS for those paid from rural basic.

**CITY OF SIOUX CITY Public Hearing on Proposed Property Taxation**

Date: 03/24/2025 Time: 03:30 PM Location: Council Chambers, City Hall, 405 6th Street, Sioux City, IA 51101

Telephone: (712) 279-6402 Website: [sioux-city.org](http://sioux-city.org)

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	58,054,905	16.54079	16.44031	60,949,544	17.23601
Ag Only	17,556	3.00375	2.92060	18,056	3.00375

Reasons Proposed Property Tax exceeds the Current Property Tax:

General Levy previously covered some employee costs, but the expenses have been shifted to the Employee Benefit Levy. Transit Levy has increased due to an increase in Paratransit costs. Debt Service Levy is based on the Capital Plan. All levies include existing services factoring increased costs.

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 Tax	Total Property Tax	Authority % of Tax
School	30,263,991	0	30,263,991	33.03
County	17,385,923	0	17,385,923	18.97
City	40,440,109	0	40,440,109	44.13
All Others	3,539,734	0	3,539,734	3.86

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	574.00	646.00	12.54
County	330.00	386.00	16.97
City	767.00	899.00	17.21

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	2,531.00	2,887.00	14.07
County	1,454.00	1,723.00	18.50
City	3,383.00	4,019.00	18.80

- 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 the Property Tax Mailing consult <https://dom.iowa.gov/local-government/citizen-property-tax-guide>