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| COUNTY NAME: CASS COUNTY | NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027 | COUNTY NUMBER: 15 |
|------------------------------------|---|-----------------------------|

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/24/2026 Meeting Time: 09:00 AM Meeting Location: Cass County Courthouse Board Room, 5 W 7th St, Atlantic, IA 50022

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)
https://www.casscountya.gov/

County Telephone Number
(712) 243-4570

| 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 | 1,187,705,773 | 1,220,800,486 | 1,220,800,486 |
| Requested Tax Dollars-Countywide Rates Except Debt Service | 4,453,896 | 4,453,896 | 5,518,384 |
| Taxable Valuations-Debt Service | 1,273,421,077 | 1,290,827,591 | 1,290,827,591 |
| Requested Tax Dollars-Debt Service | 136,982 | 136,982 | 343,360 |
| Requested Tax Dollars-Countywide Rates | 4,590,878 | 4,590,878 | 5,861,744 |
| Tax Rate-Countywide | 3.85757 | 3.75446 | 4.78630 |
| Taxable Valuations-Rural Services | 840,260,508 | 852,037,379 | 852,037,379 |
| Requested Tax Dollars-Additional Rural Levies | 3,865,198 | 3,865,198 | 3,220,701 |
| Tax Rate-Rural Additional | 4.60000 | 4.53642 | 3.78000 |
| Rural Total | 8.45757 | 8.29088 | 8.56630 |
| Tax Rate Comparison-Current VS. Proposed | | | |
| 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 | 183 | 234 | 27.87 |
| Rural Taxpayer | 401 | 420 | 4.74 |
| Tax Rate Comparison-Current VS. Proposed | | | |
| 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 | 795 | 1,095 | 37.74 |
| Rural Taxpayer | 1,744 | 1,960 | 12.39 |

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:

General Basic, Rural Basic, Rural Supplemental levies are decreasing. Debt Service is increasing because the FY26 rate was temporarily reduced using unused bond proceeds.. General Supplemental will increase due to a reduced transfer from General Basic.