

RESOLUTION NO. 2021-03-32

A RESOLUTION APPROVING FISCAL YEAR 2022
MAXIMUM PROPERTY TAX DOLLARS

WHEREAS, the Linn County Board of Supervisors have considered the proposed fiscal year 2022 county maximum property tax dollars for both General County Services and Rural County Services; and,

WHEREAS, a notice concerning the proposed county maximum property tax dollars was published as required and posted on the county web site and/or social media accounts; and,

WHEREAS, a public hearing concerning the proposed county maximum property tax dollars was held on March 3, 2021,

NOW, BE IT THEREFORE RESOLVED by the Linn County Board of Supervisors that the maximum property tax dollars for General County Services and Rural County Services for fiscal year 2022 shall not exceed the following:

- General County Services \$ 65,733,759
- Rural County Services \$ 4,686,904

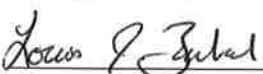
The maximum property tax dollars requested in either General County Services or Rural County Services for fiscal year 2022 represents an increase of more than 102% from the maximum property tax dollars requested for fiscal year 2021.

PASSED AND APPROVED this 3rd day of March 2021.

LINN COUNTY BOARD OF SUPERVISORS


Stacey Walker, Chair


Ben Rogers, Vice Chair


Louis Zumbach, Supervisor

ATTEST:


Joel Miller, Linn County Auditor

I, Joel Miller, Linn County Auditor, certify that at a regular meeting of the Linn County Board of Supervisors duly adopted the foregoing resolution by a vote of

3 Aye 0 Nay 0 Abstain and 0 Absent from Voting.


Joel Miller, Linn County Auditor

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2021 - June 30, 2022

County Name: LINN COUNTY County Number: 57

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

Meeting Date: 3/3/2021 Meeting Time: 11:00 AM Meeting Location: Jean Oxley Public Service Center

Contact Person: Sara Bearrows Contact Phone Number: (319) 892-5115

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption 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.linncounty.org/>

County Telephone Number

(319) 892-5115

		Current Year Certified Property Tax FY 2020/2021	Budget Year Effective Property Tax FY 2021/2022	Budget Year Proposed Maximum Property Tax FY 2021/2022	Proposed Percentage Change
Taxable Valuations-General Services	1	11,844,625,778	12,090,368,028	12,090,368,028	
Requested Tax Dollars-General Basic	2	41,456,190		42,316,288	
Requested Tax Dollars-General Supplemental	3	21,897,751		23,417,471	
Requested Tax Dollars-General Services Total	4	63,353,941	63,353,941	65,733,759	3.76
Estimated Tax Rate-General Services	5	5.34875	5.24003	5.43687	
Taxable Valuations-Rural Services	6	1,683,180,385	1,730,398,002	1,730,398,002	
Requested Tax Dollars-Rural Basic	7	4,559,011		4,686,904	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	4,559,011	4,559,011	4,686,904	2.81
Estimated Tax Rate-Rural Services	10	2.70857	2.63466	2.70857	

Explanation of increases in the budget:

Increase is attributable to increases in negotiated labor agreements.

If applicable, the above notice is also available online at:

<https://www.linncounty.org/finance>

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: LINN COUNTY County Number: 57

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

Meeting Date: 3/24/2021 Meeting Time: 11:00 AM Meeting Location: Jean Oxley Public Service Center

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
<https://www.linncounty.org/>

County Telephone Number
 (319) 892-5115

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	79,544,218	77,763,460	69,131,322	7.27
Less: Uncollected Delinquent Taxes - Levy Year	2	247,141	242,181	1,273,339	
Less: Credits to Taxpayers	3	3,522,481	3,485,017	3,250,338	
Net Current Property Taxes	4	75,774,596	74,036,262	64,607,645	
Delinquent Property Tax Revenue	5	42,814	610,453	12,164	
Penalties, Interest & Costs on Taxes	6	564,732	649,787	263,608	
Other County Taxes/TIF Tax Revenues	7	8,710,131	9,491,005	9,509,924	-4.30
Intergovernmental	8	29,031,467	50,145,310	29,693,711	
Licenses & Permits	9	1,342,625	1,408,890	1,225,821	
Charges for Service	10	7,914,908	8,589,001	8,378,780	
Use of Money & Property	11	627,700	977,925	1,991,346	
Miscellaneous	12	1,371,715	2,064,535	1,619,058	
Subtotal Revenues	13	125,380,688	147,973,168	117,302,057	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,000,000	5,000,000	31,952,469	
Operating Transfers In	15	25,550,281	28,173,977	27,600,190	
Proceeds of Fixed Asset Sales	16	20,050	24,098	110,452	
Total Revenues & Other Sources	17	153,951,019	181,171,243	176,965,168	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	34,099,575	35,020,626	31,777,138	3.59
Physical Health and Social Services	19	17,917,386	17,231,596	16,521,626	4.14
Mental Health, ID & DD	20	10,118,465	14,437,204	10,806,476	-3.24
County Environment and Education	21	8,782,507	8,949,232	8,586,522	1.13
Roads & Transportation	22	16,243,020	16,680,704	15,291,796	3.06
Government Services to Residents	23	5,566,027	6,252,427	5,075,663	4.72
Administration	24	18,554,515	18,537,196	17,012,228	4.43
Nonprogram Current	25	0	0	0	
Debt Service	26	5,501,880	5,499,713	6,767,575	-9.83
Capital Projects	27	13,915,000	44,322,173	41,858,637	-42.34
Subtotal Expenditures	28	130,698,375	166,930,871	153,697,661	
Other Financing Uses:					
Operating Transfers Out	29	25,550,281	28,173,977	27,600,190	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	156,248,656	195,104,848	181,297,851	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,297,637	-13,933,605	-4,332,683	
Beginning Fund Balance - July 1,	33	41,841,306	55,774,911	60,107,594	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	39,543,669	41,841,306	55,774,911	
Total Ending Fund Balance - June 30,	40	39,543,669	41,841,306	55,774,911	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	75,113,885				
Rural Only Levies*:	4,430,333	Urban Areas:	6.39515		
Special District Levies*:	0	Rural Areas:	9.10372		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	2,837,098				

Explanation of any significant items in the budget:

FY22 capital projects decrease due to completion of Public Health building in FY20 and Derecho in FY21.

Virtual Meeting Information:

See meeting agenda.