

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	4.91562
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	400,002

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

substantial increase to the Secondary Roads transfer: to move forward on delayed program for construction/repair costs on bridges & roads while maintaining granular resurfacing budget with increased hauling expense moving 30% of uniform patrol expenditures program back into the Rural Basic fund to maintain at least a 20/80 split with general basic on actual patrol expense in unincorporated areas; uniform patrol new sleuth software upgrade, 2 new vehicles, all new radio system upgrade for all patrol vehicles Per IA Code Section 331.426(1)(E)

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2020 - June 30, 2021

County Name: AUDUBON COUNTY County Number: 05

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

Meeting Date: 3/10/2020 Meeting Time: 10:00 AM Meeting Location:
Courthouse Supervisor Room; 318 Leroy St; Audubon, IA 50025

Contact Person: Lisa Frederiksen Contact Phone Number: (712) 563-2584

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) County Telephone Number
www.auduboncounty.com (712) 563-2584

	Current Year Certified Property Tax FY 2019/2020	Budget Year Effective Property Tax FY 2020/2021	Budget Year Proposed Maximum Property Tax FY 2020/2021	Proposed Percentage Change
Taxable Valuations-General Services	1 443,813,478	500,662,160	500,662,160	
Requested Tax Dollars-General Basic	2 1,553,347		1,752,318	
Requested Tax Dollars-General Supplemental	3 1,235,766		1,276,026	
Requested Tax Dollars-General Services Total	4 2,789,113	2,789,113	3,028,344	8.58
Estimated Tax Rate-General Services	5 6.28443	5.57085	6.04868	
Taxable Valuations-Rural Services	6 367,957,421	414,244,159	414,244,159	
Requested Tax Dollars-Rural Basic	7 1,453,432		2,036,267	
Requested Tax Dollars-Rural Supplemental	8 275,909		302,088	
Requested Tax Dollars-Rural Services Total	9 1,729,341	1,729,341	2,338,355	35.22
Estimated Tax Rate-Rural Services	10 4.69984	4.17469	5.64487	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

General Funds: Additional building improvement projects; partial payment towards new financial software upgrade; significant increase in payroll expenses for increased hours/wages/full family health premiums within Recorder/Treasurer/Attorney offices; sheriff radio system upgrades, new sleuth software upgrade, IT expenses, dispatch/jailer OT, increased inmate medical expenses Rural Funds: Significant increase in Secondary Roads transfer to move forward with delayed program for road/bridge construction/mtce projects while maintaining ongoing rising costs of granular resurfacing of roads; maintain equitable uniform patrol ongoing program by moving the general/rural basic split of such back to the original 20/80% split versus the 50/50--past years' secondary roads needs had been forcing these expenses onto the general fund askings; uniform patrol needing 2 vehicles, radio systems for all vehicles, sleuth software upgrade; per IA Code Section 331.426(1)(E)

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

www.auduboncounty.com

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.