

Wayne County Board of Supervisors

The Wayne County Board of Supervisors held the public hearing on the proposed levy rate for FY26 Budget on the 1st day of April 2025, in the Wayne County Courthouse Lower-level Conference Room, Corydon, Iowa, pursuant to notice duly given in compliance with the Iowa Code Section Chapter 349.

Present were Lance Lange, Chris Moore, and Todd Wilson, members of the Board. Also in attendance: Dianna Picton, Tom Picton, Keith Davis, Lural Brown, Megan Hopkins, Stacy Gibbs, Don Seams, Trena Gibbs, Kellie Anderson, Brandon Carpenter, Robert Ziegler, and Michelle Dooley.

The Corydon Times Republican live streams the Board of Supervisors regular session meetings on their Facebook page.

Chairman Moore opened the public hearing at 9:45AM.

Moore started the public hearing by stating that the mailer that property owners received was very confusing. Moore also stated that the mailer was using an example of taxable value increasing 10%. Taxable values did not increase and the example on the mailer was very inaccurate. Taxable value did not increase except for a very small amount due to software updates.

Lural Brown was frustrated about the assessment value increasing and wanted further explanation. The Assessor's office is required to mail out assessment rolls to property owners for 2025 close to the same time the levy rate notice is mailed by the Auditor's Office. Moore tried to explain that the two mailers are unrelated, one is for FY26 Budget, and the other is the 1st step for FY27 Budget and the levy rate for FY27 should adjust accordingly to the new assessment/taxable values that will be set.

Moore stated that the property tax liability is calculated by using the following formula:
(Taxable Value/1000) * levy rate = Property tax liability

Moore expressed that the county is raising property taxes by \$63,508 of a 4.5-million-dollar property tax budget for FY26. In FY26 taxable value increased but the property tax levy rate decreased.

Auditor Dooley shared additional information and explained that information a little later in the meeting:

The Public Notice of Proposed Tax Levy Hearing

Recap of taxable values and property taxes levied over the last 4 years,

Recap of the current assessment limitations back to 1978 which is set by the Department of Revenue. The assessment limitations are also known as rollbacks and it is used to calculate taxable value in December,

And the requested appropriations by county departments.

Moore explained that property in the rural areas that did not see a taxable value change should see a decrease in property taxes because the Rural Basic Levy Rate went down to 11.17782 per \$1,000 taxable value compared to last year's levy rate of 11.34382. He also explained that property in the urban areas should see a decrease in property taxes levied by the county because the General Basic and General Supplemental levy went down to 7.26696 per \$1,000 taxable value compared to last year's levy rate of 7.39382. But he wanted to remind everyone that there are other taxing authorities besides the county and that the urban property owners should be mindful of the city levy rates that are set.

There was discussion about two major factors that impact assessment values. They are property sales and geographical location.

Don Seams stated that the increase in property taxes levied by the county was very good for FY26 compared to previous years. Seams also asked for clarification of the mailer regarding Current, Effective, and Proposed property taxes and levy rates. Effective tax rate raises the same exact property tax dollars as the current year.

Seams also stated that the mailer was very deceiving with a 10% increase in property values.

Seams also wanted to know how individuals could address their concerns about property assessment values. Assessor Brandon Carpenter stated that the process and filing period is printed at the bottom of every assessment roll sent out.

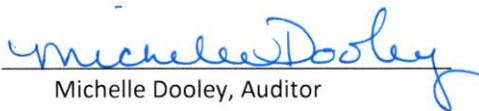
Moore communicated that property values increased this year primarily due to new construction and properties coming off of abatement programs.

Auditor Dooley shared information that she obtained by using a tool provided by the Department of Management on their website at dom.iowa.gov/local-government/citizens-property-tax-guide. This tool allows property owners to enter taxable values and levy rates to determine tax liability. In the information that was shared for a single parcel, property taxes levied by the county increased by less than \$10.

Moore explained the property tax calculations again and the group was in agreement that the mailing was definitely misleading. Moore also expressed that Wayne County has a lot of good things going on that other small counties do not have. There was a request for more transparency regarding projects from all taxing authorities.

With no further discussion, Lance made a motion to close the Proposed Levy Rate Public Hearing at 10:10AM, seconded by Wilson.


Chris Moore, Board of Supervisor Chair

Attested 
Michelle Dooley, Auditor