

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:  
 Meeting Date: 3/23/2026 Meeting Time: 06:00 PM Meeting Location: Dows City Hall 119 E. Ellsworth St. Dows, Iowa  
 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 City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)

City Telephone Number  
 (515) 852-4327

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	12,156,829	11,424,255	11,424,255
Consolidated General Fund	99,380	99,380	93,391
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	46,616	46,616	54,293
Support of Local Emergency Mgmt. Comm.	1,599	1,599	14,543
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	12,319	12,319	15,124
Other Employee Benefits	8,352	8,352	24,820
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	12,156,829	11,424,255	11,424,255
Debt Service	0	0	0
<b>CITY REGULAR TOTAL PROPERTY TAX</b>	<b>168,266</b>	<b>168,266</b>	<b>202,171</b>
<b>CITY REGULAR TAX RATE</b>	<b>13.84124</b>	<b>14.72884</b>	<b>17.69665</b>
Taxable Value for City Ag Land	208,575	232,233	232,233
Ag Land	626	626	695
<b>CITY AG LAND TAX RATE</b>	<b>3.00132</b>	<b>2.69557</b>	<b>2.99268</b>
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified 2025/2026</b>	<b>Budget Year Proposed 2026/2027</b>	<b>Percent Change</b>
City Regular Residential	657	867	31.96
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified 2025/2026</b>	<b>Budget Year Proposed 2026/2027</b>	<b>Percent Change</b>
City Regular Commercial	2,853	4,049	41.92

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 through \$150,000 of actual/assessed valuation.

**Reasons for tax increase if proposed exceeds the current:**  
 insurance increase, emergency management increase