



City Council Special Meeting Minutes March 25, 2024

CALL TO ORDER

Mayor Walsh called the meeting to order on Monday March 25, 2024 at 6:30 p.m.

Council Members present: Joe Disalvo, Steve Gorman, Roger Sandau and Jill Shudak.

Council Member present via Zoom: Chris Peterson.

Staff Present: Danielle Bemis, Brandon Garrett, Jodi Quakenbush and Richard Wade.

MAYORS PROCLAMATIONS

PUBLIC HEARINGS

Resolution 24-84

Resolution approving the City of Council Bluffs Proposed Property Tax Levy for fiscal year ending June 30, 2025.

Heard from : Danielle Bemis, Finance Director for the City of Council Bluffs,

Duane Barrier, 26 Westlake Village, Lee Ann Wells, 10 Kenmore Avenue, Sandra Tomford, 2004 South 10th Street, Lisa Tenhulzen, 320 College Road, Robert Donahue, 423 Stusman

Motion to receive and file by Disalvo, seconded by Sandau, unanimous.

Jim, 520 Forest Street and Christine Brandt, 514 South 4th and 104 Happy Hollow.

Roger Sandau and Joe Disalvo moved and seconded approval of Resolution 24-84. Unanimous, 5-0 vote.

APPLICATIONS FOR PERMITS AND CANCELLATIONS

CITIZENS REQUEST TO BE HEARD

ADJOURNMENT

Mayor Walsh adjourned the meeting at 7:48 p.m.

The tape recording of this proceeding, though not transcribed, is part of the record of each respective action of the City Council. The tape recording of this proceeding is incorporated into these official minutes of this Council meeting as if they were transcribed herein.

Matthew J. Walsh, Mayor

Attest: Jodi Quakenbush, City Clerk

Council Communication

Department: City Clerk
Case/Project No.:
Submitted by:

Resolution 24-84
ITEM 2.A.

Council Action: 3/25/2024

Description

Resolution approving the City of Council Bluffs Proposed Property Tax Levy for fiscal year ending June 30, 2025.

Background/Discussion

With the passage of HF 718 by the Iowa Legislature, new budget requirements were implemented by the Iowa Department of Management starting with the FY25 Budget.

The new bill aimed to further notify the public about property tax changes and requires a new public notice format to be held as a special public hearing separate from other City business.

Recommendation

This is a required step in the budget approval process. The proposed property tax levy will be approved with the FY25 Annual Operating Budget prior to April 30, 2024.

ATTACHMENTS:

Description	Type	Upload Date
Proposed Property Tax Notice	Notice	3/20/2024
How to Read Property Tax Notice	Other	3/20/2024
Resolution 24-84	Resolution	3/20/2024

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF COUNCIL BLUFFS - PROPOSED PROPERTY TAX LEVY **CITY #:** 78-732
COUNCIL BLUFFS Fiscal Year July 1, 2024 - June 30, 2025

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 3/25/2024 **Meeting Time:** 06:30 PM **Meeting Location:** Council Chambers at City Hall, 209 Pearl St., Council Bluffs, IA 51503

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)
<https://www.councilbluffs-ia.gov/>

City Telephone Number
 (712) 890-5100

Iowa Department of Management	Current Year Certified Property Tax 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service	2,998,042,680	3,343,055,436	3,343,055,436
Consolidated General Fund	25,498,354	25,498,354	27,604,545
Operation & Maintenance of Public Transit	1,179,190	1,179,190	1,549,172
Aviation Authority	719,530	719,530	802,333
Liability, Property & Self Insurance	2,218,552	2,218,552	2,340,139
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	4,548,031	4,548,031	4,402,804
FICA & IPERS (If at General Fund Limit)	3,348,814	3,348,814	3,065,582
Other Employee Benefits	8,777,310	8,777,310	10,497,161
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	3,100,034,981	3,434,085,684	3,434,085,684
Debt Service	8,742,099	8,742,099	9,684,122
CITY REGULAR TOTAL PROPERTY TAX	55,031,880	55,031,880	59,945,858
CITY REGULAR TAX RATE	18.26000	16.39223	17.85467
Taxable Value for City Ag Land	9,662,093	9,452,504	9,452,504
Ag Land	29,023	29,023	28,393
CITY AG LAND TAX RATE	3.00375	3.07040	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Resident	998	827	-17.13
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Commercial	998	827	-17.13

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 \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:

Increase in property tax valuation is primarily driven by new construction and market changes. Increased property tax revenue will be utilized to offset continued inflation costs, supply and demand, as well as increased costs for employee and property/liability insurance.

Local Government Property Valuation System

CITY NAME:
COUNCIL BLUFFS

NOTICE OF PUBLIC HEARING - CITY OF COUNCIL BLUFFS - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2024 - June 30, 2025

CITY #: 78-732

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Reasons for tax increase if proposed exceeds the current:

Increase in property tax valuation is primarily driven by new construction and market changes. Increased property tax revenue will be utilized to offset continued inflation costs, supply and demand, as well as increased costs for employee and property/liability insurance.

How to read this form and what it means:

Tax Rate Comparison-Current VS Proposed* - This section uses a specific formula to compare property tax costs for a \$100,000 home for two years. For example, in 2024, the tax would be \$997.91; in 2025, it would be \$827.44. However, it does not consider any increase by the County Assessor to the home's assessed value for 2025, so it does not fully indicate how your taxes might have changed due to an increase in valuation.

The formula used is: (((Assessed Value x Residential Rollback Rate) / 1000) x Levy Rate).

*Your assessed value can be found at www.pottco.org.

*The Residential Rollback Rate is 54.6501% for FY24 and 46.3428% for FY25.

*The certified levy rate for FY24 is \$18.26000; the proposed levy rate for FY25 is to be lowered to \$17.85467.

Note: The Residential Rollback Rate (set forth by the State of Iowa) prescribe the portion of the assessed value that is taxable by local governments.

Note: The first \$150,000 of taxable valuation on commercial, industrial, and railroad properties is subject to the current residential rollback; any value over is subject to the 90% rollback.

Current Year Certified - This column shows the FY24 certified valuations (set forth by the County Assessor), levy rate, and revenue for the City of Council Bluffs. The overall City of Council Bluffs levy rate for FY24 is \$18.26000.

Budget Year Effective - This column shows increased valuations for the FY25 budget (set forth by the County Assessor) but automatically keeps revenue consistent with FY24 and calculates the overall levy rate. However, it doesn't consider ongoing factors such as inflation, supply/demand, or increased costs for operations and insurance needed for the City to maintain services.

Budget Year Proposed - This column shows the increased valuations for FY25 budget (set forth by the County Assessor) and calculates the overall levy rate for the City of Council Bluffs, determined by the needs of the proposed FY25 operating budget. The proposed budget, and in turn, levy rate considers factors such as inflation, supply/demand issues, costs for operations and insurance needed for the City to maintain services. The FY25 proposed levy rate is \$17.85467, reflecting a decrease of 2.2% from FY24.

*This signifies a requirement outlined in House File 718, passed through legislation in 2023.

RESOLUTION NO. 24-84

A Resolution approving the City of Council Bluffs Proposed Property Tax Levy for
Fiscal Year Ending June 30, 2025

WHEREAS, the City Council of the City of Council Bluffs have considered the proposed fiscal year ending June 30, 2025 city property tax dollars for the affected levy total;

WHEREAS, a notice concerning the City's proposed property tax levy dollars was published as required and posted on the city web site and social media accounts;

WHEREAS, the City has completed all requirements under Section 24.2A of the Code of Iowa to assist the County in the preparation of the annual taxpayer statements;

WHEREAS, a public hearing concerning the City's proposed property tax levy was held on March 25, 2024 as a special meeting, separate from other City business.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Council Bluffs that the proposed property tax levy for fiscal year ending June 30, 2025 shall be approved with the FY25 Annual Operating Budget prior to April 30, 2024.

NOW, THEREFORE, BE IT RESOLVED
BY THE CITY COUNCIL
OF THE
CITY OF COUNCIL BLUFFS, IOWA

Approval of the City of Council Bluffs Proposed Property Tax Levy for Fiscal Year Ending June 30, 2025.

ADOPTED
AND
APPROVED

March 25, 2024

Matthew J. Walsh, Mayor

ATTEST: _____
Jodi Quakenbush City Clerk