

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

Meeting Date: 3/25/2026 Meeting Time: 06:00 PM Meeting Location: City Hall 202 1st Ave SW Dayton, IA 50530

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)
 www.daytoniowa.org

City Telephone Number
 (515) 547-2711

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	18,492,117	21,208,498	21,208,498
Consolidated General Fund	155,118	155,118	172,722
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	84,815	84,815	101,498
Support of Local Emergency Mgmt. Comm.	1,089	1,089	19,502
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	49,728	49,728	81,865
Other Employee Benefits	0	0	19,633
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	18,720,036	21,442,691	21,442,691
Debt Service	86,376	86,376	82,990
CITY REGULAR TOTAL PROPERTY TAX	377,126	377,126	478,210
CITY REGULAR TAX RATE	20.33696	17.73736	22.50527
Taxable Value for City Ag Land	80,358	87,417	87,417
Ag Land	242	242	263
CITY AG LAND TAX RATE	3.00375	2.76834	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	965	1,102	14.20
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	4,192	5,149	22.83

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:

Increase in property valuations, increase in employee benefits for golf clubhouse, increase in insurance costs.