

LEGALS

FROM P8

Electric Training – IAMU-275.00
 Travel Training - Holiday Inn. Olive Garden, Tribu Eatery-615.74
 Office Supplies-Walmart-17.07
 Operating Supplies-Almetek Industries-334.35
 Operational Equip & Repair-Amazon-171.21
 Miscellaneous-Amazon-16.04
 1,429.41
 Public Works
 Operating Supplies-10.96
 Safety-Amazon-532.86
 543.82
 REC / Aquatic Center
 Training-IPRA, Allanz Global Assistance-444.19
 Office Supplies-Walmart-21.14
 Operating Supplies-Carva, Amazon, Walmart-72.54
 Miscellaneous-Uline-572.85
 1,110.72
 Statement Total-\$7,642.38
 Public Hearing:
 1. Public hearing concerning East 1st Street (Cedar to Mulberry) Reconstruction Project Motion by Paustian, second by Helm to open the public hearing at 5:42 p.m. Following the roll call vote the motion passed unanimously.
 With no written or oral objections, a motion was made by Paustian, second by Johnston to close the public hearing at 5:43 p.m. Following the roll call vote the motion passed unanimously.
 City Business:
 1. City's visioning process and the Visioning Committee's suggested project to improve safety and efficiency at the intersection of Lemon Street and West 7th Street
 Superintendent and Visioning Committee Member Brandon Borseth did a presentation. A motion will be at the March 2nd Special Council Meeting.
 2. Proposal to replace/update the city's website. It is the consensus of the council to have City Manager Wagner check into for different pricing and bring back to the March 2nd council meeting.
 3. Resolution No. 022326A: Resolution approving the plans, specifications, cost estimates, and form of contract for the East 1st Street Reconstruction Project, Cedar Street to Mulberry Street Motion by Cummins, second by Paustian to approve Resolution 022326A, the resolution approving the plans, specifications, cost estimates, and form of contract for the East 1st Street Reconstruction Project, Cedar Street to Mulberry Street. Following the roll call vote the motion passed unanimously.
 4. Resolution No. 022326B: Resolution approving application for Urban Revitalization Tax Exemption filed by Timothy J. & Debra S. Lehman for 602 West 8th Street
 Motion by Paustian, second by Helm to approve Resolution No. 022326B, the resolution approving application for Urban Revitalization Tax Exemption filed by Timothy J. & Debra S. Lehman for 602 West 8th Street. Following the roll call vote the motion passed unanimously.
 5. Resolution No. 022326C: Resolution setting time and place for a public hearing for the proposed property taxation for Fiscal Year 2026-2027 Budget
 Motion by Paustian, second by Helm to approve Resolution No. 022326C, the resolution setting a public hearing for Monday, March 23rd, 5:30 p.m., at the fire station for proposed property taxation for Fiscal Year 2026-2027 Budget. Following the roll call vote the motion passed unanimously.
 6. Resolution No. 022326D: Resolution authorizing participation in the Iowa State University Electric Grid Resilience Toolkit Collaborative Cohort
 Motion by Paustian, second by Koob to approve Resolution No. 022326D, the resolution authorizing participation in the Iowa State University Electric Grid Resilience Toolkit Collaborative Cohort. Following the roll call vote the motion passed unanimously.
 7. Indoor pool lights for James Kennedy Family Aquatic Center
 Motion by Paustian, second by Koob to approve Alliance Electric Services to replace the indoor pool lights at the James Kennedy Family Aquatic Center, in the amount of \$51,400, plus add performance and payment bonds. Following the roll call vote the motion passed unanimously.
 8. Underground electrical service at new city hall.
 Motion by Helm, second by Johnston to approve Alliance Electric Services to install underground electrical service at new city hall. Following the roll call vote the motion passed unanimously.
 9. Discussion on new city hall.
 No one has anything.
 Adjourn:
 With no further business to come before the council a motion to adjourn was made by Cummins, second by Paustian. Following the roll call vote the motion passed unanimously.
 Meeting adjourned at 6:55 p.m.
 Mayor _____
 Attest: _____ City Clerk

REVENUE RECEIVED
 Dec-25
 Property Taxes-94,653.97
 Local Option Sales Tax-39,644.18
 Licenses & Permits-1,321.31
 Use of Money and Property-40,571.80
 Intergovernmental-37,011.29
 Charge for Services-791,853.75
 Special Assessment-0.00
 Miscellaneous-187,218.14
 Sale of Fixed Assets-0.00
 TOTAL-\$1,192,274.44
 REVENUE RECEIVED
 Jan-26
 Property Taxes-17,183.67
 Local Option Sales Tax-42,897.09
 Licenses & Permits-1,525.00
 Use of Money and Property-47,675.23
 Intergovernmental-79,847.54
 Charge for Services-824,766.58
 Special Assessment-0.00
 Miscellaneous-142,921.06
 Sale of Fixed Assets-0.00
 TOTAL-\$1,156,816.17
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YOUR CAPITOL VOICE

FROM P2

This ensures that people will be able to afford the quality of education the community colleges can offer.
 Strengthening Merit and Fairness in Iowa – Iowa should be a state where your success is determined by your hard work, talent, and qualifications not by your gender or skin color. I think most Iowans would agree you want your nurses, doctors, teachers etc. to be best qualified and not chosen based on skin color or gender. HF2711 ensures that state employment, licensing, and contracting are based on the best person for the job, period. The legislation removes outdated affirmative action mandates in the Iowa Code. I believe true equality meaning treating everyone the same under the law rather than using state law for preferential treatment for anyone. The goal of this legislation is simple – to make sure everyone in Iowa has an equal chance at success. By removing identity-based requirements, we are protecting the integrity of our institutions by proving that in Iowa, your character and competence are what matters most.
 Listening Post Schedule (March 14):
 10:30 a.m.-Farm Bureau Ag Center at the Cedar County Fairgrounds

SENATE REPORT FROM P2

safety purposes, others can unnecessarily increase costs for builders and homebuyers.
 The Senate considered several bills designed to make housing more affordable by reducing excessive regulations. One of them, Senate File 2376, prevents local political subdivisions from requiring contractors or subcontractors to obtain additional bonds, letters of credit, or other forms of financial security, as well as from issuing separate licenses or charging licensing fees to individuals who want to work in Iowa. Instead, the legislation establishes a uniform requirement that all general contractors and subcontractors obtain a single annual performance bond. By standardizing this requirement, the bill aims to reduce unnecessary red tape and make it easier and more efficient to build and operate in Iowa.
 Finally, the Senate passed Senate File 2374, which updates Iowa's state electrical code and ensures that local governments cannot adopt electrical codes that are more restrictive than the state standard. As we continue looking for ways to make Iowa a more affordable place to live and grow, reducing regulations that increase construction costs is one way to help address housing affordability across the state.

The Senate will soon begin shifting more focus toward the state budget while continuing to maintain strong fiscal responsibility. From streamlining government property management to modernizing our tax code, each piece of legislation we consider is aimed at making Iowa a better place to live, work, and raise a family. We look forward to the productive weeks ahead as we begin assembling the state budget and continue advancing legislation important to our constituents.
 I have also officially filed paperwork to seek re-election in Senate District 41. In 2022, I ran for the Iowa Senate to serve as an advocate for rural Iowa, farmers, and hardworking Iowa families. Since being elected to represent Senate District 41, I have proudly supported historic tax relief for Iowans, including implementing a 3.8% flat income tax. I also supported eliminating taxes on retirement income, providing farmers with a first-time pension exemption, and passing the largest teacher pay increase in Iowa's history. This year, we have already begun working on property tax reform to provide further relief to Iowa families and continue making our state more affordable. I am proud of what we have accomplished over the past four years, and I look forward to continuing conversations with my constituents about our progress and how we can keep moving Iowa forward.
 In 2026, I am serving as the chair of the Government Oversight Committee, as well as serving on the Agriculture, Appropriations, Commerce, Education, and Ways and Means committees. Additionally, I am the chair of the Economic Development Appropriations Subcommittee.

Letters FROM P2
 My concern is deeply personal. I experienced the devastating effects of rubella during pregnancy. A close family friend lost five children to smallpox. I also cared for a man who survived polio as a child only to lose his mobility, breathing, and ultimately his life when it returned later.
 Vaccines save lives. I urge Iowa parents to ensure their children are up to date on recommended vaccines.
Deb VanderGaast
Iowa City
www.grandparentsforvaccines.org

Darren Miller
 PHOTOGRAPHY
<http://ddmiller.zenfolio.com/>



	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Proposed NORTH CEDAR Property Tax Levy Fiscal Year July 1, 2026 - June 30, 2027	
Location of Public Hearing: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected	Date of Public Hearing: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected	Time of Public Hearing: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected
Location of Notice on School Website: Will not Populate until "Finalize Property Tax Hearing Mailing" is selected		

At the public hearing any resident or taxpayer may present oral or written objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed budget.

	Current Year Final Property Tax Dollar Levy FY 2026	Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Dollar Levy FY 2027
General Fund Levy	1	4,626,290	4,190,735
Instructional Support Levy	2	121,249	105,115
Management	3	718,010	0
Amana Library	4	0	0
Voted Physical Plant and Equipment	5	143,837	34,644
Regular Physical Plant and Equipment	6	140,616	138,591
Reorganization Equalization	7	0	0
Public Education/Recreation (Playground)	8	0	0
Debt Service	9	0	1,280,917
Grand Total	10	5,750,002	5,750,002

	Current Year Final Property Tax Rate FY 2026	Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Rate FY 2027
Grand Total Levy Rate	13.49422	13.69137	13.69137

Property Tax Comparison	Current Year Property Taxes	Proposed Property Taxes	Percent Change
Residential property with an Actual/Assessed Value of \$100,000/\$110,000	640	671	4.84
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000	2,782	3,133	12.62

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 \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.
 Reasons for tax increase if proposed exceeds the current:
 The district has declining enrollment, which means we are on the Budget Guarantee, and that is funded entirely by property taxes. Due to low funding increases from the state and mandated special education services, our special education deficit has grown which is paid with property taxes.

	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Proposed TIPTON Property Tax Levy Fiscal Year July 1, 2026 - June 30, 2027	
Location of Public Hearing: Tipton High School Library	Date of Public Hearing: 3/23/2026	Time of Public Hearing: 06:30 PM
Location of Notice on School Website: https://www.tipton.k12.ia.us/		

At the public hearing any resident or taxpayer may present oral or written objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed budget.

	Current Year Final Property Tax Dollar Levy FY 2026	Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Dollar Levy FY 2027
General Fund Levy	1	3,597,174	2,928,083
Instructional Support Levy	2	41,039	170,130
Management	3	545,534	744,074
Amana Library	4	0	0
Voted Physical Plant and Equipment	5	65,176	232,811
Regular Physical Plant and Equipment	6	126,310	129,013
Reorganization Equalization	7	0	0
Public Education/Recreation (Playground)	8	0	0
Debt Service	9	1,032,363	1,055,565
Grand Total	10	5,407,596	5,259,676

	Current Year Final Property Tax Rate FY 2026	Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Rate FY 2027
Grand Total Levy Rate	14.39968	14.10368	13.69448

Property Tax Comparison	Current Year Property Taxes	Proposed Property Taxes	Percent Change
Residential property with an Actual/Assessed Value of \$100,000/\$110,000	683	671	-1.76
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000	2,968	3,134	5.59

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 \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.
 Reasons for tax increase if proposed exceeds the current:

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF LOWDEN - PROPOSED PROPERTY TAX LEVY
LOWDEN
 Fiscal Year July 1, 2026 - June 30, 2027
CITY #: 16-138

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 3/30/2026 Meeting Time: 05:30 PM Meeting Location: Lowden City Hall 501 Main Street Lowden IA 52255
 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) lowden.gov City Telephone Number (563) 941-7705

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	27,577,578	27,181,434	27,181,434
Consolidated General Fund	217,356	217,356	220,170
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	45,350	45,350	54,683
Support of Local Emergency Mgmt. Comm.	4,177	4,177	5,169
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	18,140	18,140	18,228
Other Employee Benefits	14,197	14,197	26,110
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	27,577,578	27,181,434	27,181,434
Debt Service	0	0	0
CITY REGULAR TOTAL PROPERTY TAX	299,220	299,220	324,360
CITY REGULAR TAX RATE	10.85011	11.00825	11.93311
Taxable Value for City Ag Land	530,517	510,060	510,060
Ag Land	1,594	1,594	1,533
CITY AG LAND TAX RATE	3.00375	3.12512	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	515	585	13.59
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	2,237	2,730	22.04

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 - Overall Cost Increase

one person's
 { WHY DID I EVEN BUY THIS THING? }



is another's
 { JUST THE LIFT I WAS LOOKING FOR. }

Turn Your Un-Needed or Un-Wanted Items Into Someone Else's Treasure!
Contact The Tipton Conservative
563-886-2131