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NOTICE OF HEARING REGARDING SUPPLEMENTAL ASSESSMENT PURSUANT TO IOWA CODE § 468.48 FOR DRAINAGE DISTRICT NO. 41 DALLAS COUNTY, IOWA

TO: DAVID H ANDREWS, SUSAN K ANDREWS, BONNIE B COMPEAU TRUST, DAVID BOOK, KATHERINE C BOOK, DAVID R BOOK, LUCILE COWLES, c/o JENNIFER PARMAN, CATHY DEARDORFF, CHERYL HATHAWAY, ROSLIN KLOCKENTAGER, MIDWEST OILSEEDS INC, ORVAL MORRISON TRUST c/o IOWA STATE BANK, MULLEN FARMS LP, PURVIANCE FARMS LLC, ROBERT P PURVIANCE TRUST, REPP FARMS INC, RAYMOND REPP FAMILY TRUST, REPPWAY FARMS INC, JANIS REVES, ROGER REVES, JUDY REVES, DENNIS SMITH, CARLA SMITH, JANELL SMITH, CAROLYN SNYDER, PAUL SNYDER, DORIS SNYDER, HAROLD SNYDER, KAREN TAYLOR, ROBERT TAYLOR, DAVID WEISER, SHERYL WEISER, ALAN WICKS, ROXANNE WICKS as owner(s) of lands described below which are subject to an increased assessment, notice shall be given to you regarding such supplemental assessment and your right to show cause why such assessment should not be so increased as set forth in Iowa Code § 468.48.

YOU AND EACH OF YOU ARE HEARBY NOTIFIED that on March 10, 2026, the Board of Supervisors accepted the report determining the final amount of the assessment to be levied upon each parcel in Drainage District No. 41, and including the common outlet fees to be levied upon those parcels in Drainage District 22 and Drainage District 36. These amounts have been calculated in accordance with the benefit received by each parcel following the duly noticed and approved annexation, common outlet classification, and reclassification of lands pursuant to Iowa Code Chapter 468. Said report indicates that the assessment upon the lands of owner(s) has increased as set forth below:

Parcel Number	Owner	Legal	Benefited Acres	2026 Assessment	2024 Assessment	Difference
0630200001	ANDREWS, DAVID H	NW NE Sec: 30-80-28	39	\$4,248.65	\$1,723.18	\$2,525.47
0630200002	ANDREWS, DAVID H	NE NE Sec: 30-80-28	38	\$5,306.78	\$3,422.82	\$1,883.96
0630400004	ANDREWS, SUSAN K	NE SE Sec: 30-80-28	39	\$3,797.66	\$2,655.56	\$1,142.10
0630100002	BONNIE B COMPEAU TRUST	NE NW Sec:30-80-28	39	\$3,127.21	\$ 896.96	\$2,230.25
0630200003	BOOK, DAVID	SW NE /EX E268.9' S488.6' /Sec:30-80-28	37	\$2,836.67	\$695.18	\$2,141.49
0630400001	BOOK, DAVID	N1/2 NW SE /EX E268.9' N321.36' /Sec: 30-80-28	18	\$1,400.03	\$841.57	\$558.46
0630200005	BOOK, DAVID	SE NE Sec: 30-80-28	39	\$5,170.94	\$ 4,897.13	\$273.81
0630200004	BOOK, DAVID & KATHERINE C	E268.9' S488.6' SW NE & E268.9' N321.36' NW SE Sec:30-80-28	5	\$467.85	\$149.86	\$317.99
0629100002	BOOK, DAVID R	NE NW Sec: 29-80-28	28.7	\$2,526.40	\$513.76	\$2,012.64
0629100004	BOOK, DAVID R	SE NW Sec:29-80-28	40	\$3,894.75	\$1,973.79	\$1,920.96
0629100003	BOOK, DAVID R	SW NW Sec:29-80-28	39	\$4,963.41	\$3,769.25	\$1,194.16
0629100001	BOOK, DAVID R	NW NW Sec: 29-80-28	39	\$4,936.02	\$ 3,890.84	\$1,045.18
0619400003	BOOK, DAVID R & KATHERINE JTRS	SW SE Sec:19-80-28	39	\$4,942.35	\$3,174.05	\$1,768.30
0619400001	BOOK, DAVID R & KATHERINE JTRS	NW SE Sec: 19-80-28	40	\$5,803.48	\$5,370.84	\$432.64
0618100004	COWLES, LUCILE MAY LE	SE NW Sec:18-80-28	2.2	\$128.72	\$24.32	\$104.40
0618300002	COWLES, LUCILE MAY LE	NE SW Sec:18-80-28	28.1	\$2,210.52	\$2,134.56	\$75.96
0619300004	DEARDORFF, CATHY DD22	SE SW Sec: 19-80-28	39	\$4,139.57	\$2,084.96	\$2,054.61
DD36	DRAINAGE DISTRICT 36 OUTLET FEE		0	\$77,708.02	0	\$77,708.02
DD36	DRAINAGE DISTRICT 36 OUTLET FEE		0	\$74,899.57	0	\$74,899.57
0631100002	HATHAWAY, CHERYL JEAN LE	NE NW Sec:31-80-28	14.9	\$1,780.64	\$1,093.72	\$686.92
0630300001	KLOCKENTAGER, ROSLIN	NW SW Sec:30-80-28	37.5	\$4,001.00	\$3,841.82	\$159.18
0630100004	KLOCKENTAGER, ROSLIN	SE NW Sec: 30-80-28	40	\$3,863.80	\$3,759.99	\$103.81
0631200001	MIDWEST OILSEEDS INC	NW NE Sec:31-80-28	39	\$4,766.45	\$2,987.22	\$1,779.23
0631200004	MIDWEST OILSEEDS INC	SE NE Sec: 31-80-28	24.5	\$2,083.16	\$1,209.52	\$873.64
0631200003	MIDWEST OILSEEDS INC	SW NE Sec:31-80-28	30.2	\$3,185.60	\$2,757.56	\$428.04
0524300001	MORRISON, ORVAL and MARJORIE TRUST ETAL	NW SW Sec:24-80-29	4.5	\$420.72	\$79.1	\$412.81
0524100002	MULLEN FARMS, LP	SW NW Sec:24-80-29	39	\$3,916.59	\$482.50	\$3,434.09
0620100004	PURVIANCE FARMS LLC	SE NW Sec: 20-80-28	32.4	\$4,669.36	\$2,787.57	\$1,881.79
0619200008	PURVIANCE FARMS LLC	NW NE /EX PARCEL 24-77/ Sec:19-80-28	35.38	\$4,703.82	\$2,946.31	\$1,757.51
0620100006	PURVIANCE FARMS LLC	NW NW /EX PARCEL 24-69/ Sec: 20-80-28	11	\$1,338.82	\$5.79	\$1,333.03
0620100003	PURVIANCE FARMS LLC	SW NW Sec:20-80-28	39	\$4,753.05	\$4,307.81	\$445.24
0619200009	PURVIANCE FARMS LLC	PARCEL 24-77 N1/2 NE Sec: 19-80-28	3.71	\$345.46	\$269.91	\$75.55
0619200004	PURVIANCE FARMS LLC	SW NE Sec: 19-80-28	40	\$7,035.31	\$7,012.68	\$22.63
0620300002	PURVIANCE, ROBERT P TESTAMENTARY TRUST	NE SW Sec: 20-80-28	36.8	\$5,058.45	\$4,429.79	\$628.66
0618400001	REPP FARMS INC	N20AC SE Sec:18-80-28	19.75	\$1,784.15	\$1,246.28	\$537.87
0618200002	REPP FARMS INC	NE NE /EX E200' S218' N1128' /Sec:18-80-28	6.9	\$469.99	\$113.29	\$356.70
0618200005	REPP FARMS INC	SE NE Sec:18-80-28	39	\$3,030.12	\$2,827.52	\$202.60
0618200003	REPP FARMS INC	E200' S218' N1128' NE NE Sec: 18-80-28	0.3	\$16.18	\$ 3.09	\$13.09
0619100001	REPP, RAYMOND L FAMILY TRUST	NW NW Sec: 19-80-28	38	\$3,792.06	\$1,488.21	\$2,303.85
0619100004	REPP, RAYMOND L FAMILY TRUST	SE NW Sec: 19-80-28	40	\$6,672.99	\$5,398.06	\$1,274.93
0629400003	REPP, RAYMOND L FAMILY TRUST	SW SE Sec: 29-80-28	37.3	\$2,564.37	\$1,435.42	\$1,128.95
0629400004	REPP, RAYMOND L FAMILY TRUST	SE SE /EX S544.5' E400' /Sec: 29-80-28	3.4	\$258.90	\$107.21	\$151.69
0632100001	REPPWAY FARMS INC	NW NW Sec:32-80-28	36.8	\$2,389.20	\$1,526.23	\$862.97
0632200001	REPPWAY FARMS INC	NW NE Sec: 32-80-28	31.6	\$2,454.65	\$2,087.37	\$367.28
0632100002	REPPWAY FARMS INC	NE NW Sec: 32-80-28	35.5	\$2,532.73	\$2,345.50	\$187.23
0629300004	REVES, JANIS M	N1/2 NE SW Sec: 29-80-28	20	\$1,981.15	\$1,246.09	\$735.06
0632200002	REVES, ROGER G & JUDY A SECONDARY ROADS DALLAS COUNTY	NE NE Sec: 32-80-28	18.4	\$1,281.84	\$469.18	\$812.66
0525200004	SMITH, DENNIS L & CARLA J	SE NE Sec: 25-80-29	17.8	\$1,302.95	\$1,248.12	\$54.83
0525200001	SMITH, JANELL F	NW NE Sec: 25-80-29	21	\$202.61	\$84.15	\$118.46
0513400003	SNYDER, CAROLYN GLYDE & PAUL C	SW SE Sec: 13-80-29	3.3	\$212.50	\$46.61	\$165.89
0630300004	SNYDER, DORIS DEANETTE & HAROLD L II	SE SW /EX S300' E908.1' SE SW Sec: 30-80-28	28.4	\$2,807.77	\$968.56	\$1,839.21
0630300003	SNYDER, DORIS DEANETTE & HAROLD L II	SW SW FRL Sec: 30-80-28	8.3	\$866.73	\$123.04	\$743.69
0513300005	SNYDER, DORIS DEANETTE	SE SW Sec: 13-80-29	7.8	\$614.16	\$111.94	\$502.22
0630300005	SNYDER, HAROLD L II & DORIS DEANETTE & SNYDER, TERRY L	S300' E908.1' SE SW Sec: 30-80-28	3.8	\$244.82	\$176.11	\$68.71
0629200003	TAYLOR, KAREN P TRUST	SW NE Sec: 29-80-28	24.3	\$2,140.14	\$107.21	\$2,032.93
0629400001	TAYLOR, KAREN P TRUST	NW SE Sec: 29-80-28	24.8	\$1,471.10	\$ 1,085.13	\$385.97
0524100001	TAYLOR, ROBERT E	NW NW Sec: 24-80-29	17.8	\$1,599.82	\$482.50	\$1,117.32
0629300002	TAYLOR, ROBERT E	S1/2 NW SW Sec: 29-80-28	19.5	\$2,272.42	\$1,438.61	\$833.81
0629300006	TAYLOR, ROBERT E	SE SW Sec: 29-80-28	39	\$3,874.38	\$3,655.19	\$219.19
0620300003	WEISER, DAVID & SHERYL	SW SW Sec: 20-80-28	39	\$5,084.43	\$3,075.33	\$2,009.10
0620300004	WEISER, DAVID & SHERYL	SE SW Sec: 20-80-28	25	\$1,904.44	\$334.85	\$1,569.59
0630400003	WICKS, ALAN J & ROXANNE K	SW SE Sec: 30-80-28	39	\$5,195.60	\$3,420.21	\$1,775.39
0630400005	WICKS, ALAN J & ROXANNE K	SE SE Sec: 30-80-28	38	\$2,963.98	\$1,794.01	\$1,169.97
0630400002	WICKS, ALAN J & ROXANNE K	S1/2 NW SE Sec: 30-80-28	20	\$1,855.26	\$ 934.98	\$920.28

YOU ARE FURTHER NOTIFIED that, pursuant to Iowa Code § 468.48 and because the assessment to you has increased, you are required to appear at a fixed date and show cause why such assessment should not be so increased. The Board of Supervisors have set the time and place of hearing on said report for **7:00 p.m. on April 16, 2026, at the Board of Supervisor's Meeting Room, located at 800 Court St., Adel, Iowa.** At said hearing the Board of Supervisors shall provide you a meaningful opportunity to present facts for consideration regarding why the supplemental assessment amount is incorrect with respect to you, as provided by law.

YOU ARE FURTHER NOTIFIED that you are not required to present evidence or object in advance of the hearing. However, if you fail to appear and present evidence to support your objection, the Board of Supervisors will deem the supplemental assessment amount to be accurate and shall order the Auditor to apply the increased assessment to your lands. No evidence or argument regarding the prior duly noticed and approved annexation, determination of outlet classification, or reclassification of benefits to your lands shall be heard. **Should you fail to appear at the time and place set forth herein, you waive any objections you may have had regarding the Board of Supervisor's final decision.**

THIS NOTICE is published and mailed as provided by law at the direction of the Board of Supervisors of Dallas County, Iowa, acting as Trustees of Drainage District No. 41.

At the time fixed for hearing, the Board shall allow you a meaningful opportunity to be heard so that you may present evidence opposing your increased assessment amount.

For further particulars, you are referred to the report calculating the final assessment amount to each parcel. This report is based upon the Engineer's Report of Annexation, Report regarding the Common Outlet Classification, and Reclassification of Drainage District No. 41, which set out the amount of benefit enjoyed by each parcel in the district and neighboring districts subject to common outlet classification. Each of these reports is on file at the County Auditor's Office of Dallas County, Iowa.

Dated this 17th day of March, 2026, Adel, Iowa.
By order of the Board of Supervisors of Dallas County, Iowa

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NOTICE OF PUBLIC HEARING - CITY OF PERRY - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2026 - June 30, 2027

CITY #: 25-237

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 4/6/2026 Meeting Time: 05:30 PM Meeting Location: The Clarion Room of the Security Bank Building, 1102 Willis Avenue in Perry, 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.

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	189,971,635	200,761,411	200,761,411
Consolidated General Fund	1,568,343	1,568,343	1,624,923
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	300,079	300,079	315,406
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	64,714	64,714	71,214
FICA & IPERS (If at General Fund Limit)	196,738	196,738	497,160
Other Employee Benefits	1,088,764	1,088,764	898,881
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	202,403,263	211,882,912	211,882,912
Debt Service	198,983	198,983	198,625
CITY REGULAR TOTAL PROPERTY TAX	3,417,621	3,417,621	3,606,209
CITY REGULAR TAX RATE	17.92583	16.97127	17.91073
Taxable Value for City Ag Land	1,807,581	1,978,762	1,978,762
Ag Land	5,430	5,430	5,944
CITY AG LAND TAX RATE	3.00375	2.74414	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$100,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	850	877	3.18
Commercial property with an Actual/Assessed Valuation of \$300,000/\$300,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	3,695	4,098	10.91

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:
Increases to the FY 2027 budget are caused by rising property and casualty insurance premiums and rising costs for General Fund utilities, fuel and vehicle repairs. Please note: the IPERS expense was included in the "Other Employee Benefits" line in FY 2026. It has now been moved to "FICA & IPERS".

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