

# ASSESSOR

Continued from page 1

Additional reform on top of existing measures, including House File 718, a 2023 law which replaced limits on city and county property tax levy rate growth and expanded homestead exemptions for seniors and veterans.

The Senate proposal would essentially scrap existing structures and rebuild the system from the ground up, Schmidt said.

“The house and the governor’s mirror each other in most ways. The Senate is a totally different monster,” she said.

Under the governor’s House plans, property tax dollar growth would be capped at 2% plus new construction. The governor’s bill also initially proposed capping local government reserve funds at 10%, which Schmidt said has since been amended to 35%.

“That makes it a little bit more stomachable, I guess,” she said. Both the governor’s and House proposals would also increase the homestead exemption – the House setting it at \$25,000 per home – a change Schmidt said would be particularly hard-hitting for smaller communities.

“I think of Colwell and Marble Rock – that’s a lot of property value loss there,” she said.

**THE GOVERNOR’S BILL ALSO** originally included eliminating property taxes entirely for homeowners 65 and older with a home valued at less than \$350,000.

“That would be catastrophic,” Schmidt said, referring to potential property tax losses for cities, counties and school districts. Nora Springs Mayor Randall Hassman said he attended a

town hall meeting last Saturday with state legislators who told him that provision does not currently have the votes to pass.

Hassman said legislators are instead discussing a deferral of taxes that would allow taxes to accrue against a property until it is sold, similar to an existing suspension program, but more widely available.

The Senate proposal drew Schmidt’s sharpest concerns. That bill would phase out the rollback – the assessment limitation that reduces the taxable portion of property value – for all property classes except agricultural.

“The removing of the rollback – that would be huge,” she said. “Right now residential rollback is usually somewhere around 50 – between 45 and 50% – and you would get rid of that altogether, and they’d be taxed basically dollar for dollar with their value.”

The Senate bill would also change the homestead credit into a floating-scale exemption of between 25% and 50%, a move Schmidt also called “catastrophic.”

It would exempt from ag-formula calculations any new buildings constructed after the bill takes effect, creating what she described as an inequity between similarly situated agricultural property owners based on when they built.

The Senate plan would also exempt homeowners 60 and older from property taxes if they have no mortgage – a provision Schmidt said would be administratively unworkable.

“I don’t know how we would know if they have a mortgage or not,” she said, “and if they paid it off and then refinanced or got one in another year, how we would track that.”

Both proposals also include changes to how tax increment

financing districts operate, with Schmidt said would most directly affect cities.

**FROM THE ASSESSOR’S OFFICE** said Schmidt specifically, Schmidt said a 2% cap on budget growth would represent less than \$10,000 in additional revenue in some years – potentially not enough to cover some year’s increase in just health insurance costs.

She also flagged a Senate provision that would shift the burden of proof back to the assessor for any assessment increased by more than 15%, a change she said could trigger a flood of appeals in high-growth reassessment years like 2023, when values rose 25% to 30% countywide.

“Every single taxpayer in Floyd County and across the state should appeal their value,” she said.

Schmidt said she sits on a legislative committee for the Iowa State Association of County Assessors and receives a weekly briefing from the group’s lobbyist. She told the board that for two consecutive Mondays, the

lobbyist had reported almost no public debate on the bills. “That means it’s happening behind closed doors,” she said.

Schmidt said the governor held a press conference earlier this week saying she is working with the House and Senate to produce a compromise bill, and that swift action is expected once a unified proposal is ready. Gloria Carr, county supervisor and Conference Board chair, said she had heard that negotiators are focusing on blending the House and governor’s versions rather than the Senate proposal.

**ALSO AT THE MEETING**, the board revisited a discussion begun at a meeting in February about a private surveying company’s request for access to the assessor’s full aerial photography database.

Schmidt said she had contacted the Iowa Public Information Board, which advised that aerial photography maintained by a government office would generally be considered a public record subject to disclosure under Iowa Code Chapter 22, absent an applicable exception.

However, Schmidt said a review of the county’s license agreement with Eagle’s – the vendor that contracts under the Pictometry brand to shoot the imagery – and the question more definitively.

“Our licensing agreement with Pictometry would be in violation of this agreement if we release the entire file,” she said. “So that settles that.”

Schmidt also noted that new aerial flights for 2026 were completed Friday through Monday and are currently in quality control review. She said updated imagery should be available on the county’s website by about June 1.

In the budget passed at the meeting, the Assessor’s Office had \$501,351 in planned expenditures for the fiscal year ending June 30, 2027, up from a re-estimated \$449,642 for the current fiscal year and actual expenditures of \$447,654 in fiscal year 2025.

The assessor’s levy rate is set at \$0.49925 per \$1,000 of taxable valuation, with property taxes to be collected to run the office totaling \$551,254.

## Legal Notice

**NOTICE OF PUBLIC HEARING ON THE PROPOSED ISSUANCE OF APPROXIMATELY \$12,500,000 SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUE AND REFUNDING BONDS**  
Notice is hereby given that the Board of Directors of the Charles City Community School District, in the Counties of Floyd and Chickasaw, State of Iowa, will hold a public hearing upon its proposed issuance of approximately \$12,500,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, which may be issued in one or more series over multiple fiscal years, pursuant to Iowa Code Sections 423F.2 and 423F.4, for the purpose of providing funds to remodel, repair, improve, furnish, and equip the high school facility, including the secure entrance and commons area, asbestos abatement of floor tiles, accessibility improvements, conversion of the weight room into a wrestling room, and construction of a new weight room, with related improvements: to build, furnish, and equip a new Comet cafe, media center, and maker space, with related remodeling and improvements; and to currently refund the outstanding School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, Series 2021, dated May 11, 2021, including costs of issuance and a debt service reserve fund if required by the purchaser. Any bond proceeds remaining after completion of this project will be used for other school infrastructure projects as authorized by the School District’s Revenue Purpose Statement.  
The hearing will be held in the High School Library, 1 Comet Drive, Charles City, Iowa, on April 13, 2026, at 5:30 P.M.  
CHARLES CITY COMMUNITY SCHOOL DISTRICT  
Secretary of the Board of Directors

No. 25429  
04-03-2026 Charles City Press  
www.iowapublicnotices.com

## Legal Notice • Legal Notice • Legal Notice • Legal Notice

### NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

City of MARBLE ROCK  
Fiscal Year July 1, 2025 - June 30, 2026

The City of MARBLE ROCK will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026  
**Meeting Date/Time:** 4/13/2026 07:00 PM **Contact:** Rhonda J Schmidtke **Phone:** (641) 315-2621

**Meeting Location:** City Hall  
105 Main St. S  
Marble Rock, IA 50653

There will be no increase in taxes. Any revenues or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	59,701	0	59,701
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	59,701	0	59,701
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	170,000	0	170,000
Other City Taxes	6	41,213	0	41,213
Licenses & Permits	7	625	0	625
Use of Money & Property	8	15,634	0	15,634
Intergovernmental	9	560,000	23,000	583,000
Charges for Service	10	140,000	0	140,000
Special Assessments	11	0	0	0
Miscellaneous	12	30,000	0	30,000
Other Financing Sources	13	600,000	0	600,000
Transfers In	14	177,915	6,893	184,808
<b>Total Revenues &amp; Other Sources</b>	<b>15</b>	<b>1,795,088</b>	<b>31,893</b>	<b>1,826,981</b>
EXPENDITURES & OTHER USES				
Public Safety	16	18,385	0	18,385
Public Works	17	118,538	22,000	140,538
Health and Social Services	18	2,200	0	2,200
Culture and Recreation	19	94,774	0	94,774
Community and Economic Development	20	0	0	0
General Government	21	58,987	18,000	76,987
Debt Service	22	907,915	-60,000	847,915
Capital Projects	23	0	392,000	392,000
Total Government Activities Expenditures	24	1,200,799	-168,000	1,032,799
Business Type/Enterprise	25	741,018	5,400	746,418
<b>Total Gov Activities &amp; Business Expenditures</b>	<b>26</b>	<b>1,941,817</b>	<b>-162,600</b>	<b>1,779,217</b>
Transfers Out	27	177,915	6,893	184,808
<b>Total Expenditures/Transfers Out</b>	<b>28</b>	<b>2,119,732</b>	<b>-155,707</b>	<b>1,964,025</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-324,644</b>	<b>187,600</b>	<b>-137,044</b>
Beginning Fund Balance July 1, 2025	30	1,240,359	0	1,240,359
<b>Ending Fund Balance June 30, 2026</b>	<b>31</b>	<b>915,715</b>	<b>187,600</b>	<b>1,103,315</b>

Explanation of Changes: Interest remains higher than planned. Employee raises mid year. DNR forgivable loan of \$600,000. Missed Capital Projects completely with Water System Improvements Project.

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### NOTICE OF PUBLIC HEARING

Proposed CHARLES CITY School Budget Summary  
Fiscal Year 2026 - 2027

Location of Public Hearing: High School Library 1 Comet Dr Charles City IA 50616 Date of Hearing: 04/13/2026 Time of Hearing: 05:30 PM  
The Board of Directors will conduct a public hearing on the proposed 2027 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

	Budget 2027	Re-est. 2026	Actual 2025	Avg % 25-27
Taxes Levied on Property	1	8,447,602	8,237,777	8,308,560 % 0.8
Utility Replacement Excise Tax	2	230,999	324,327	227,838 % 0.7
Income Surtaxes	3	754,718	782,721	687,646 % 4.8
Tuition/Transportation Received	4	0	10,000	249,110
Earnings on Investments	5	179,000	511,327	446,567
Nutrition Program Sales	6	250,000	280,000	206,744
Student Activities and Sales	7	350,000	387,000	360,182
Other Revenues from Local Sources	8	16,000	232,200	214,884
Revenue from Intermediary Sources	9	3,200	0	0
State Foundation Aid	10	12,345,799	12,251,282	12,295,380
Instructional Support State Aid	11	36,767	0	0
Other State Sources	12	2,123,000	2,405,000	2,148,787
Two Tier Assessment Limitation Dwelling	13	189,748	189,748	199,042
Title I Grants	14	0	436,000	429,520
IDEA and Other Federal Sources	15	700,000	1,700,000	1,728,919
Total Revenues	16	25,626,833	27,747,382	27,503,179
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	1,670,000	1,540,700	1,713,419
Proceeds of Fixed Asset Dispositions	19	0	0	52,378
Special Items/Upward Adjustments	20	0	0	0
Total Revenues & Other Sources	21	27,296,833	29,288,082	29,268,976
Beginning Fund Balance	22	14,469,064	11,360,084	8,162,205
<b>Total Resources</b>	<b>23</b>	<b>41,765,897</b>	<b>40,648,166</b>	<b>37,431,181</b>
*Instruction	24	14,395,000	14,320,000	13,127,199 % 4.7
Student Support Services	25	1,055,000	800,000	722,565
Instructional Staff Support Services	26	1,400,000	950,000	1,010,264
General Administration	27	405,000	435,000	417,653
School Administration	28	1,200,000	1,300,000	1,107,209
Business & Central Administration	29	502,500	501,000	488,175
Plant Operation and Maintenance	30	2,688,000	2,822,500	2,467,750
Student Transportation	31	800,000	600,000	839,007
*Total Support Services (lines 25-31)	31A	8,050,500	7,408,500	7,052,623 % 6.8
*Noninstructional Programs	32	1,045,000	900,000	896,472 % 8.0
Facilities Acquisition and Construction	33	1,800,000	300,000	869,562
Debt Service (Principal, interest, fiscal charges)	34	1,800,000	1,538,679	1,703,048
AEA Support - Direct to AEA	35	638,474	568,923	674,178
*Total Other Expenditures (lines 33-35)	35A	3,238,474	2,407,602	3,246,788 % -0.1
Total Expenditures	36	26,728,974	25,036,102	24,323,082
Transfers Out	37	1,655,000	1,143,000	1,713,419
Other Uses	38	0	0	34,596
Total Expenditures, Transfers Out & Other Uses	39	28,383,974	26,179,102	26,071,097
Ending Fund Balance	40	13,381,923	14,469,064	11,360,084
<b>Total Requirements</b>	<b>41</b>	<b>41,765,897</b>	<b>40,648,166</b>	<b>37,431,181</b>
<b>Proposed Property Tax Rate (per \$1,000 taxable valuation)</b>		<b>12.28427</b>		

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**SUNNYSIDE MEMORY GARDENS**  
CHARLES CITY  
**SPRING CLEAN-UP**  
We kindly ask that all winter wreaths and decor be removed by April 1st, 2026  
Between April 1st and 15th, we will be trimming trees & bushes, and doing ground clean-up  
April 15th Military markers & shepherds hooks may be returned, and remain in place all year  
**THANK YOU, IN ADVANCE!**  
YOUR ST. CHARLES TOWNSHIP TRUSTEES,  
AARON HOBERT, DAVE HOLSCHLAG, SHIRLEY HOLM

**45TH ANNUAL NORTH IOWA FARM TOY SHOW**  
Sunday, April 12, 2026 | 8:30am to 3:30pm  
at the North Iowa Fairgrounds/All Seasons building  
3700 4th Street SW, Mason City, Iowa 50401  
Show Admission \$5.00 (Children 10 & under are FREE)  
Floor Rights \$10.00 (7:30 am)  
Drawings for Door Prizes Throughout the Day  
Adam Gibson 515-450-4330 after 6:00 pm  
Email: maamgibson@gmail.com  
Becky Neal 641-330-1424  
bill.beckyneal@gmail.com

## Legal Notice - Legal Notice

**IN THE IOWA DISTRICT COURT FOR FLOYD COUNTY**  
PLERIDIAN CREDIT UNION,  
Plaintiff,

vs.  
JARED J. JENNINGS,  
UNKNOWN SPOUSE OF JARED L. JENNINGS,  
STATE OF COLORADO,  
AND PARTIES IN POSSESSION,  
Defendants.

CASE NO. EQCV032436  
ORIGINAL NOTICE FOR PUBLICATION  
TO THE ABOVE-NAMED DEFENDANT(S):

You are notified that a petition has been filed in the office of the clerk of this court, naming you as a defendant in this action, for foreclosure of the property legally described as: LOT THIRTEEN, BLOCK FIFTY-TWO, THIRD HART-PARR ADDITION "C" TO CHARLES CITY, IOWA. (Mortgaged Premises) due to a default in making contractual payments on a promissory note; for judgment in rem against the mortgaged premises for the principal amount of plus interest as provided in the Note and as may have been subsequently adjusted thereafter, fees, costs, and attorney's fees; for a declaration of the sum due as a lien on the premises; a declaration that the mortgage is prior and superior to all of the other liens on the property; for a special execution to issue for sale of the Mortgaged Premises at sheriff's sale, for the issuance of a writ of possession, for a appointment of a receiver upon plaintiff's application, and for such further relief the Court deems just and equitable.

FOR FURTHER PARTICULARS SEE THE PETITION NOW CONTAINED IN THE COURT FILE

NOTICE  
THE PLAINTIFF HAS ELECTED FORECLOSURE WITHOUT REDEMPTION. THIS MEANS THAT THE SALE OF THE MORTGAGED PROPERTY WILL OCCUR PROMPTLY AFTER ENTRY OF JUDGMENT UNLESS YOU FILE WITH THE COURT A WRITTEN DEMAND TO DELAY THE SALE. IF YOU FILE A WRITTEN DEMAND, THE SALE WILL BE DELAYED UNTIL THREE MONTHS FROM ENTRY OF JUDGMENT IF THE MORTGAGED PROPERTY IS YOUR RESIDENCE AND IS A ONE-FAMILY OR TWO-FAMILY DWELLING OR UNTIL TWO MONTHS FROM ENTRY OF JUDGMENT IF THE MORTGAGED PROPERTY IS NOT YOUR RESIDENCE OR IS YOUR RESIDENCE BUT NOT A ONE-FAMILY OR TWO-FAMILY DWELLING. YOU

WILL HAVE NO RIGHT OF REDEMPTION AFTER THE SALE. THE PURCHASER AT THE SALE WILL BE ENTITLED TO IMMEDIATE POSSESSION OF THE MORTGAGED PROPERTY. YOU MAY PURCHASE AT THE SALE.  
IF YOU DO NOT FILE A WRITTEN DEMAND TO DELAY THE SALE AND IF THE MORTGAGED PROPERTY IS YOUR RESIDENCE AND IS A ONE-FAMILY OR TWO-FAMILY DWELLING, THEN A DEFICIENCY JUDGMENT WILL NOT BE ENTERED AGAINST YOU. IF YOU DO FILE A WRITTEN DEMAND TO DELAY THE SALE, THEN A DEFICIENCY JUDGMENT MAY BE ENTERED AGAINST YOU IF THE PROCEEDS FROM THE SALE OF THE MORTGAGED PROPERTY ARE INSUFFICIENT TO SATISFY THE AMOUNT OF THE MORTGAGED DEBT AND COSTS.

IF THE MORTGAGED PROPERTY IS NOT YOUR RESIDENCE OR IS NOT A ONE-FAMILY OR TWO-FAMILY DWELLING, THEN A DEFICIENCY JUDGMENT MAY BE ENTERED AGAINST YOU WHETHER OR NOT YOU FILE A WRITTEN DEMAND TO DELAY THE SALE.  
You are further notified that unless you serve and, within a reasonable time thereafter, file a motion or answer on or before 04-20-2026 in the Iowa District Court for Floyd County, Iowa, at the Courthouse in Charles City, Iowa, judgment by default will be rendered against you for the relief demanded in the Petition.

This case has been filed in a county that utilizes electronic filing. Please review Iowa Court Rules Chapter 16 for general rules and information on electronic filing and division VI of Chapter 16 regarding the protection of personal information in court filings.  
If you need assistance to participate in court due to a disability, call the disability coordinator at 641-421-0990. Persons who are hearing or speech impaired may call Relay Iowa TTY (1-800-735-2942). Disability coordinators cannot provide legal advice.

**IMPORTANT: YOU ARE ADVISED TO SEEK LEGAL ADVICE AT ONCE TO PROTECT YOUR INTERESTS**

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