

March 26, 2025

The Benton County Board of Supervisors met in regular session with Supervisors Seeman, Tippet and Volz present. Chairman Seeman called the meeting to order at 9:00 a.m. at the Benton County Service Center. Members of the public are invited to join in during open session or watch the livestream at <https://www.youtube.com/bentoncountyiowa>. *Full Resolutions will be available in the Auditor's office and at: [www.bentoncountya.gov](http://www.bentoncountya.gov)*

**Tippet moved/Volz seconded:** To approve agenda. All members voting aye. Motion carried. Chairman Seeman opened up the public hearing for the FY 26 Proposed Tax Levy. Seeman asked Auditor Rippel to start out by helping explain the recent notice that went out to taxpayers. Rippel explained the differences between assessed and taxable valuation, and how the state applied rollbacks effect different classifications of values. The amount of valuation growth in the county affects the general basic and rural basic levies. The legislature has forced the county to reduce both of these levies due to the growth in the county wide valuations, which was over the 2% allowed amount. The County is always working in three calendar years at once. Current tax collection is based on the 2023 Values. FY 26 Budget is based off of the 2024 valuations. The Assessor is now also sending out the 2025 Assessments which will be utilized for the FY 27 Budget. These are assessment increases, not tax dollar increases. We realize this is all confusing, and this is one of those unfunded mandates passed down to the county level to do this mailing so close to the Assessment notices and it can be confusing. The total levy the county collects tax dollars for is not only the county's dollars, but various other levying entities. The dollars are disbursed to the cities, schools, fire districts, townships, Ag Extension, E911, EMA and Assessor. All of these entities make up the consolidated tax levy's that are applied to individual tax statements based on their taxing districts.

A room full of concerned taxpayers attended the meeting to express concerns over the impact of the proposed tax levy's. Some key points raised included:

The increased financial burdens put on residents. Requests for justification of budget increases, which led to salary discussion. Suggestions for cost-cutting measures instead of raising taxes along with questions raised about how the funds would be allocated and whether efficiencies could be found.

The Board members addressed some of these concerns by explaining funding priorities and statutory obligations and any potential adjustments that could be made. The citizens also asked that the Board share more information as to where the budgeted dollars are going along with explaining where they would be making cuts and improvements to be cost saving to taxpayers. Auditor Rippel explained how the required publication sums everything into Service Areas for expenditures and Revenues. The full 15 page budget will get posted on the website once we are ready to propose it and set the public hearing date. This will break it down more by those service areas with more detailed explanation and by fund. In conclusion to the public hearing, the consensus is for the future to hold these tax/budget hearings in the evening when more people are able to attend. There was also the request to have all county officials present at these hearings to answer questions that pertain to their department. After no further discussion. Chairman Seeman closed the public hearing. No action was needed at this time.

**Tippet moved/Volz seconded:** To adjourn at 10:38 a.m. Tippet, Seeman and Volz voting aye. Motion carried.

---

Tracy Seeman, Chairman

ATTEST: \_\_\_\_\_

Hayley Rippel, Benton County Auditor