LINN COUNTY BOARD OF SUPERVISORS
CEDAR RAPIDS, LINN COUNTY, IOWA
WEDNESDAY, APRIL 2, 2025 9:30 A.M.

The Board met in session at the Linn County Jean Oxley Public Service Center. Present: Chairperson Meisheid, Vice Chairperson Running-Marquardt and Supervisor Scheetz. Board members voting "AYE" unless otherwise noted.

Chairperson Meisheid called the meeting to order.

Motion by Meisheid, seconded by Running-Marquardt to open Public Hearing on proposed property tax levy for fiscal year 2026.

The following introductions were made:
Rhonda Betsworth, Deputy Auditor
Dawn Jindrich, Finance Dir.
Jerry Witt, Linn County Assessor
Auditor Todd Taylor
Sheriff Gardner

Sara Bearrows, Budget Dir., presented proof of publication and explained the following:

- Budget Process
- FY 26 Budget Summary – countywide levy rate decreased to $6.06 from $6.07 in FY 25; the rural rate decreased to $2.60 from $2.63 in FY 25 and includes a reduction of $1.00 for rural residents from the LOST allocation; the expenditure budget of $166.2 million, an increase of $9.1 M or 5.8%.
- Property Tax Process
- Combined Tax Rate
- FY 26 County Impact – Residential
- FY 26 County Impact – Ag. And Commercial

Bearrows stated that the feedback that she received from residents is that there was a lot of confusion on the property tax mailer.

Supervisor Running-Marquardt agreed that the property tax mailer is confusing, and the Linn County Auditor is statutorily obligated to send it out including what can be stated on the mailer. She stated that the legislature has heard feedback, not only from taxing entities across the State of Iowa but also the general public, that the mandated mailer needs to be clearer. She appreciates all the staff that answered questions. Their wish and want is that it is clear in the future and easier to understand.

Chairperson Meisheid concurred with Supervisor Running-Marquardt and reiterated that the state is continuing to look at that mailer and whether it's continued or how it's changed to be a clear communication to residents.

Jack Dixson, Marion, thanked the Board for the opportunity and privilege to stand before them today. He reiterated that the mailer is extraordinarily lacking in clarity. He asked if it would be possible to put in the mailer what the increase would be per $100,000 value so that he could do the calculations and see how much it would affect his taxes. He stated that it is not representative of the truth. He continued to say that two years ago, he challenged his assessment, and an Assessor came out to his property and reduced it by $10,000 based on issues with his house that cannot be rectified. Now this year he receives his assessment notice, the changes made two years ago was ignored and they wacked him with another $40,000. Now he must start over with another formal appeal. There should be a way to consider previous revisions. He was told yesterday that they will not send an Assessor out to look at his property and it was mentioned that he can have an appraiser come out. It is not financially advantageous to have an appraisal. He has also seen that the state legislature wants a do-over on property tax and stated that it would be beneficial to know what the impact would be.

Deputy Auditor Betsworth stated that the Auditor's Office does not have any control over the mailer. It is mandated by the Code of Iowa and published by the Dept. of Management.

Nelson Baethke, rural Mt. Vernon, presented documentation to the Board demonstrating how his assessment went up, the taxable rate increased and how taxes have increased over the last three years. His assessed value went up (over last three years) by $169,000 or 64%. If it keeps going this way, his assessment will double in five years. The taxable amount went up almost 25% in one year and if that continues, it will take four years for the property taxable assessment to double. That's crazy and doesn't seem right. He continued to give statistics of property tax increases. Either someone is out to get him or there's been a terrible mistake made some place. He has appealed in the past and was told that there was no basis for a revision and that's frustrating. In his opinion what is driving the increase is spending. He'd like to see some plan in place to reduce spending. If it's happening, he'd like to hear more about it.

Iisha, Cedar Rapids, stated that she is newly retired and making less money and asked if there is a discount for seniors.

Jerry Witt explained that there is a 65+ Homestead credit available. There is also a Military credit. Since Iisha lives in Cedar Rapids, she would have to sign up with the Cedar Rapids Assessor.

Lon Oliphant, Toddville, stated that the County continually seems to think that the public is a cash cow that needs to be milked twice a day when once is plenty. What is the constant idea that they have to increase spending and increase taxes to cover it instead of controlling things. He's been appealing property taxes for the last five years. Letters are sent out that say 17% increase with no justification. He has asked the Assessor for some sort of written guidelines on how they assess properties, and they tell him that there isn't one. The County seems to think the public is a cash cow that they go to and take whatever they want to. Somehow this has got to be backed off and stopped. Taxes continue to go up, rollback or not. Schools increase taxes to dumb up the kids. Instead of basic education, they hand a calculator to a kindergartener, and they believe whatever the calculator tells them. Tellers can't count back change. The system needs to change.

Harry Pagan, Cedar Rapids, stated that he hasn't had a chance to go through the very complex formula that takes quite a bit of understanding. His crazy guess is that it's probably increasing 1%, plus or minus. If they increase $5 by $1, that's 20%. His crazy guess (just looking at it very briefly) is that it would probably be going up 16%. The gentleman before mentioned 68%, and if anyone is really looking at what they pay out are realizing that they are paying a lot more. He's not sure how much attention is being spent on how the money is being spent. An 11% insurance increase is big (what was last year and the year before?) Is the County shopping around for better insurance or just passing it on. He doesn't have details, but this is how it seems to him.

Supervisor Running-Marquardt clarified that in previous years, they did not have increases in health insurance, but this year it is 11%. They agree that it is high as well and they do shop around and try to find efficiencies.

Randy Walker, Cedar Rapids, displayed his wallet and said that he might as well just leave it with the Board. Stop the insanity. His house valuation went up the last two valuations by 50%. He didn't buy a $300,000 home 12 years ago, it was $170,000. The County continually thinks that he is somehow making 50% more on his retirement pension. His wife researched house sales in their neighborhood which revealed that they went way down. He has done no repairs or obtained permits to increase the valuation on his home but yet the County tells him that he has a fireplace somehow and all hardwood floors. He doesn't know where they are getting their estimates of where the property appraisers are. He's not going to hire an appraiser to come out to tell him he's being overcharged on taxes when his eyes don't lie. He's on a fixed income. Got a 3-4% raise last year. The County can say they lowered the rate 1-2% but yet they increase his property by 50% in last two years. He is paying more. That 1-2% means nothing. The 10th highest school district in Iowa is Linn Mar (and that's where he lives) and the 7th highest property tax rate in Iowa is Linn County. Are the roads in Linn County all paved like Webster County? He'd hate to be living in Linn County on a gravel road and paying these exorbitant tax rates. Privatize where they can, shop for prices where they can. He's worked in the private sector, and they made cuts when money wasn't there. Why is it that government is the only one that can dig around legally in their billfolds. What are they going to do about it?

Michael Elmore, Cedar Rapids, stated that he is happy to have had the opportunity to move into the neighborhood two years ago after retiring from a religious job for 40 years. Although he enjoyed that ministry, it doesn't pay a lot in retirement, and he got the double whammy this year as far as fixed income. He hit 65 last summer and it was necessary for him to lose some income. In December he also had a stroke. He had been working to supplement his income working as a hospice chaplain, however, he is no longer able to drive. His proposal today, after seeing all the Proclamations on the agenda, is to have a disabled week where people that are disabled be recognized. Secondly, he would propose that people who are disabled and living on a fixed income receive some sort of reduction in property taxes or exempt from them. He appreciates their consideration and thoughts and thanked the Board for allowing him to address them today and pray they have a wonderful day.

Supervisor Running-Marquardt asked Mr. Elmore if he explored going to the City Assessor and sign up for the 65+ credit. Mr. Elmore will do so.

Rhonda Betsworth stated that there is a disabled credit application process through the Treasurer's office and a form on the county's website.

Bill Copper, Marion, thanked the Board for the 9:30 a.m. meeting on a working day so that much of the public could not attend and speak. It pretty much eliminates the working guy. He stated that in this high property tax climate with concerns of many taxpayers that are tired of the combined double digit increase from taxing bodies, adding hundreds of dollars to everyone's tax bills every year. With the high assessment and tax valuations climbing, people clearly see that Linn County is an expensive place to live. The Governor and legislature recognize that the state, county and city have a problem. This property tax climate is the worst in the country. He is concerned that the County has thoroughly muddied the waters and totally blurred the lines between what the county's main objective is and essential services provided to the tax paying public. Regarding Conservation needs, what is the difference between pet projects and concepts. Many feel that the use of taxpayer money used in these areas is not quite what the public intended for their hard-earned money. Many of them didn't know that there was an economic development arm among Linn County's essential services. In these times when taxpayers' budgets are seeing a real stress, and everyone is having to make difficult budget decisions because of the hundreds of dollars each month that it costs them to live in Linn County. He asked the Board to review their budget, un-blur the lines of essential services and align the county's priorities.

Jean Miller, Marion, stated that after listening to everyone, she is in total agreement with the majority of what has been said. She is confused when someone mentioned that taxes are going up 10%, She owns a commercial building and runs a small business (just her and her son). Her taxes went up 38.8% on her commercial building and no small business can sustain that. She's going to speak to a realtor to possibly put it up for sale, knowing that there is no way in the world that the building will sell for what it's being assessed. There needs to be a re-assessment on a lot of the commercial properties.

Olivia Raygor, Marion, states that this was a great presentation and there is great confusion. It was stated today that levy will go down 1%, the mailer said it will go up 14%, who knows. How did they get where they are and where is it going? It sounds like they all might need to leave Linn County if it's going where they think. She moved from Cook County, Illinois known for its overspending and corruption. The property she owned there is now online with her current valuation in Linn County and so are the property taxes. In that county, because of corruption, a lawyer is hired who tells you that they will fight your property taxes or sue for a reduction. That sounds like a lot of overspend too and she doesn't agree with that sort of way to function. She bought property in Linn County four years ago, a new build, and property taxes are coming in far higher than the Assessor and mortgage lenders would have guessed at the time of the sale. They are unexpectantly high. With due respect to the others, they are all on a "fixed" income. They all have a salary to work within. Their wage increases per year might be 2% or 4%. Everyone wants to know what the money is being used for, realizing the COVID bubble and property valuation, but not everyone bought and sold in 2020 & 2021. Will they come back in two years and realize they have to sell. She did research and found that Linn County's rate is 65% higher than the national average but the land is not worth that.

Motion by Meisheid, seconded by Running-Marquardt to close public hearing.

Adjournment at 10:23 a.m.

Respectfully submitted,

TODD E. TAYLOR, Linn County Auditor
By: Rebecca Shoop, Deputy Auditor

APPROVED BY:

BRANDY Z. MEISHEID, Chairperson
Board of Supervisors