

Comment Report

SSB 1056

A bill for an act relating to the calculation of assessment limitations for residential property and including effective date and retroactive applicability provisions.(See SF 181.)

Subcommittee Members: Dawson-CH, Jochum, Koelker

Date: 01/30/2023

Time: 02:30 PM

Location: Room G15

Name: Dorothy Yauslin

Comment: The City of Hawkeye is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way to late in the budget process for FY 2024 to change this. We ask that you please wait.Thank you

Name: Stacy Gibbs

Comment: The City of Corydon asks that SSB 1056 be delayed until next year's budget process. The City of Corydon has worked through the budget process and has set the required public hearings for our FY24 budget. A cut in funding at this time in the process will set us back significantly.

Name: MARY BRANNIAN

Comment: The City of Malcom is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank youMary BrannianCity Clerk, Malcom6415284245

Name: Mary Pothast

Comment: The City of Melbourne is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait on any action on this bill. Thank youMary Pothast, City ClerkCity of Melbourne

Name: Missy Harward

Comment: The City of Keosauqua is requesting a delay in implementation of bill SSB 1056 until the FY25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY24 to change this. We ask that you please wait until FY25. Thank you

Name: Laura Wolfe

Comment: The City of Greenfield is requesting a delay in implementation of bill SSB1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is far too late in the budget process for fy 24 to change valuations.Thank you.

Name: ASHLEY GOLTZ

Comment: The City of Ossian is requesting a delay in implementation of bill SSB 1056 until the FY25 budgeting process. There is not enough time for City's and County's to make the necessary changes to their budgets if this bill passes. If you change the effective date to FY25, any changes that would effect budgets due to this legislation can be done openly and transparently with public input and participation.

Name: Ginger Wander

Comment: The City of Elgin would like to request this bill be pushed to the next FY2025 due to the fact that majority of Iowa cities are finishing their budget process and have either followed through or set their dates for the required public hearings to coincide with the certification date of March 31st.

Name: Mary Ohnmacht

Comment: The City of Essex is requesting that SSB 1056 be delayed until the FY 2025 budget process. The City of Essex has almost completed their budget process with required hearings set and published for 2024. A cut in funding at this time would be detrimental.

Name: Koley Mead

Comment: The City of Jesup is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you

Name: Ashley Olinger

Comment: The City of Hedrick is asking for a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. We are unable to provide our council and residents with an accurate budget if the amounts we are working with are changed after the budget process is finished. Thank you

Name: Meg Andersen

Comment: The City of Exira is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you

Name: Susi Lampe

Comment: The City of Independence is requesting a delay in the implementation of bill SSB 1056 until the FY2025 budgeting process. There is not enough time for Cities and Counties to make the necessary changes to their budgets if this bill passes. If you change the effective date to FY2025, any changes that would impact budgets due to this legislation can be done openly and transparently with public input and participation.

Name: Barbara Collins

Comment: Good Morning: The City of Monona is asking for a delay in the implementation of Bill SSB 1056 until FY 2025. We are in the final stages of approving our budgets and this bill would have a negative impact on this budget. We ask that you please wait. Thank you, Barbara Collins City Administrator Monona, IA

Name: Angie Oepping

Comment: The City of Winfield is requesting a delay in implementation of bill SB 1056 until the FY25 budgeting process so that changes in local government budgets due to this

legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait until the FY25 budgeting process.

Name: Jane Tibbals

Comment: The City of Lime Springs is requesting a delay in implementation of bill SSB 1056 until the FY 2025 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. The requirement of extra meetings and publishing will create a financial hardship for many of the smaller cities in Iowa. We ask that you please wait. Thank you.

Name: Laura Liegois

Comment: The City of Chariton is requesting that change in property tax be addressed in FY 2025. Just like many other cities we are already in the middle of our budget process and are setting public hearings for the max levy and our budget. This change could be detrimental to services provided in communities and lack of time to address this properly.

Name: Cynthia Crippen

Comment: The City of Hartford is requesting a delay in implementing the bill SSB 1056 until FY 2025 budgeting process so that changes in FY local budgets due to this legislation can be done openly and transparent with public input and participation. It is too late in the FY 2024 budget process for these changes to be made. I know us City Clerks opinions don't mean much, but we have been working extremely hard on the city budgets for the last couple of months so that they are done correctly & certified on time, and for you to turn around and try to implement these changes now would be a hardship and even more stressful on us clerks some new & some old. Please stop and take the time to realize what this could do to all of the cities. Thank You

Name: Nancy Marnach

Comment: The City of Ashton is requesting a delay in the implementation of Bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. Cities would all incur additional publication costs if we would have to redo our max levy notices as well as budget notices if they have already been published with the current rates. Thank you

Name: Sarah Helle

Comment: Good morning! The City of Hopkinton is requesting a delay in the implementation of bill SSB 1056 until the FY2025 budgeting process. There is not enough time for Cities and Counties to make the necessary changes to their budgets if this bill passes. If you change the effective date to FY2025, any changes that would impact budgets due to this legislation can be done openly and transparently with public input and participation. Please consider holding off until FY25. Thank you.

Name: SONDRA KENNEY

Comment: The City of Mingo is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait on any action on this bill. Thank you

Name: Kris Kavanaugh

Comment: The City of Lohrville is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this

legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this as publishing timelines and public hearing dates are scheduled and met per State guidelines by the March 31 deadline. We ask that you please wait until FY 25 budget to implement these changes.

Name: Courtney Peasley

Comment: The City of Humeston is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you, Courtney Peasley, CMC/Finance Officer, City of Humeston

Name: Jeanette Beekman

Comment: The City of Pierson is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait.

Name: Steve Lindner

Comment: The City of DeWitt is requesting a delay in the implementation of bill SSB 1056 until the FY 25 budgeting year so that changes in local government budgets resulting from this legislation can be done openly and transparently with public input and participation. Delaying the adjustments in the legislation until next year, would also allow the opportunity for more open discussion regarding property taxes. The timing of SSB 1056 is bad for cities already deep in the process of developing their budgets, particularly with the timing requirements for two budget public hearings. Thanks, Steve Lindner, City Administrator, DeWitt.

Name: Cynthia Mansager

Comment: On behalf of the City of Melbourne, I request that implementation of Bill SSB 1056 be delayed until the FY 25 budgeting process. The local government budgets across the state are in the process of finalization and this proposed legislation for FY 2024 is too late for many communities to process and make provisions for. The budget process is to be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change. I ask that you delay this legislation and implementation of the same. Thank you. Cynthia Mansager, Mayor, City of Melbourne, IA

Name: Melinda Hinnens

Comment: The City of Ralston is requesting a delay in the implementation of bill SSB1056 until the FY 25 budgeting process. Delaying this bill will allow for transparency and proper planning by cities.

Name: Sandra Walton

Comment: We are requesting a delay in the implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be handled properly. It is very late in the city's budget process for FY 2024 and would be extremely difficult for all parties (city & county) to hold all required meetings and still meet the required schedule. We ask that you please delay until the FY25 budget year. Thank you.

Name: Paula Harvey

Comment: The City of Lamont is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation.

It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you

Name: Melissa Conner

Comment: The City of Grand Mound is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. The City of Grand Mound has already completed some of the required steps of the FY24 Budget Process and feel it is late in the budget process to change this in FY24. We respectfully request this to be postponed until the FY25 Budget process.

Name: Melissa Conner

Comment: The City of Calamus is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. The City has completed some of the required steps of the FY24 Budget Process and feel it is late in the budget process to change this in FY24. We respectfully request this to be postponed until the FY25 Budget process.

Name: Melissa Conner

Comment: The City of Welton is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. The City has completed some of the required steps of the FY24 Budget Process and feel it is late in the budget process to change this in FY24. We respectfully request this to be postponed until the FY25 Budget process.

Name: Barb Barrick

Comment: The City of Atlantic respectfully requests is not implemented until Fiscal Year 2025 for the following reasons TIF payments for FY24 were already certified in December, the City will be forced to raise general debt service levies to offset the loss of tax dollars from the valuation loss for residential projects. This effects the Business Income Property Tax Credit calculation figures the Department of Management announced a week ago. This is a significant amount of money. The DOM will need to redo the formulas to recalculate the backfill, which will take time. A lot of the small cities meet once a month and have passed their max tax levies. Those will need to be redone. Atlantic has not passed the max tax levy yet, so we will not be effected, but the City does want to share this concern for its neighbors, like Marne. Since the residential rollback now affects commercial/industrial this cascades across all valuations and places a huge burden on County Auditors to get this information out, accurately, with correct valuations and have us all meet the deadlines on the maximum tax levy, budget public hearings and notices. If the City of Atlantic needs to run on estimates, our levies are going to aim high, knowing we can lower them with the final budget. Thank you very much for your consideration on this very important and vital matter. Barb Barrick, City Clerk

Name: Kerin Wright

Comment: The City of Nevada would like to request a delay in the implementation of Bill SSB 1056 until Fiscal Year 2025. The City, like many others, is in the final stages of approving our budget. Delaying the adjustments in the legislation until Fiscal Year 2025 would allow opportunity for more open discussion regarding property taxes. With the requirement of the additional public hearing for the Maximum Property Tax Levy, city budgets are set way before the March 31st deadline. Please consider delaying the passage of Bill SSB 1056 until Fiscal Year 2025, allowing time for cities to budget accordingly. Thank you.

Name: Lucas Hauser

Comment: The City of Melbourne is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait on any action on this bill. As a state you ask cities to follow a set standard when it comes to budgeting. The cities all comply and then you break your own standard and deliver a blow to your communities budgets.

Name: Michele Elsbernd

Comment: We would respectfully request that this action be delayed until the next budget year. All our budgeting is in place using the figures we were given and there is expense to changing things, republishing but in our case there is not time to do this staying within the current budget deadline timeframe. For years the legislature has decreased funding to cities, small cities have no way to make up this shortfall. Also the mandates to update wastewater and water systems are making it impossible for small cities to survive. I expect there will be cities unincorporating that just can't make it.

Name: Steve Hasenmiller

Comment: On behalf of the city of DeWitt I am requesting that you delay the implementation of bill SSB 1056 until the FY 2025 budgeting year. It is too late in the FY 2024 budget process to make the needed changes openly and transparently with public participation and input. Again, I ask that you please wait to take action on implementing this bill until FY 2025. Thank you. Steve Hasenmiller, Mayor, City of DeWitt.

Name: Joseph Williams

Comment: The City of Clarence would like to request a delay in the implementation of Bill SSB 1056 until Fiscal Year 2025. The City, like many others, is in the final stages of approving the FY24 budget. Delaying the adjustments in the legislation until Fiscal Year 2025 would allow opportunity for more open discussion regarding property taxes. With the requirement of the additional public hearing for the Maximum Property Tax Levy, city budgets are set significantly before the March 31st deadline. TIF certifications were already submitted in December, for example. Changing a core budget item such as this so very late would cause significant problems. We are a small town and only have one opportunity a week to get publications sent in order to comply with publication timing requirements. Max tax publication is already sent! To change this now, we would have to republish (additional expense) and change our budget hearings schedule (additional expense). Please consider delaying the passage of Bill SSB 1056 until Fiscal Year 2025, allowing time for cities to budget accordingly and not have to restart this process which is already mostly complete. Thank you.

Name: Garey Chrones

Comment: The City of DeWitt is requesting a delay in the implementation of bill SSB 1056 until the FY 25 budgeting year so that changes in local government budgets resulting from this legislation can be done openly and transparently with public input and participation. Delaying the adjustments in the legislation until next year, would also allow the opportunity for more open discussion regarding property taxes. The timing of SSB 1056 is bad for cities already deep in the process of developing their budgets, particularly with the timing requirements for two budget public hearings

Name: Dawn Christian

Comment: The City of Corydon asks that SSB 1056 be delayed until next year's budget process. The City has worked through the budget process and has set the required public hearings for our FY24 budget. A cut in funding at this time in the process will set us back significantly. A lot of thought and time goes into city budgets to not only meet the March 31 deadline set by the State of Iowa, but also to ensure fiduciary

accountability to our constituents. We would ask that our legislative representatives would have the same consideration for those it serves, understanding that a change this close to the FY24 budget deadline puts cities in a very precarious situation. Respectfully, Dawn Christian Council Member, City of Corydon

Name: Amy Greene

Comment: The City of Millersburg is requesting a delay in implementation of bill SSB 1056 until the FY25 budgeting process. It is too late in the FY24 budget process to change this and keep the process open and transparent with public input and participation. We ask that you please wait until FY25. Thank you

Name: Janette McMahon

Comment: The DeWitt Community Library is requesting a delay in the implementation of bill SSB 1056 until the FY 25 budgeting year so that changes in local government budgets resulting from this legislation can be done openly and transparently with public input and participation. Delaying the adjustments in the legislation until next year, would also allow the opportunity for more open discussion regarding property taxes. The timing of SSB 1056 is bad for cities already deep in the process of developing their budgets, particularly with the timing requirements for two budget public hearings. Thank you, Janette McMahon, Director, DeWitt Community Library

Name: Jes Leighty

Comment: The City of Coon Rapids is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation.

Name: Kennedy Judkins

Comment: The City of Norway is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you

Name: Ann Schmidt

Comment: The City of Blue Grass is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Ann Schmidt, City Clerk/Financial Officer City of Blue Grass (pop. 1,666) Thank you

Name: Jenean Niedert

Comment: The City of Clermont is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process for the same reason as the other comments have stated. The City of Clermont asks you to please wait. Thank you.

Name: Tracey Mulcahey

Comment: The City of North Liberty has been working on the budget for FY 24 since October. The budget is done and ready for adoption. A significant reduction, as this would be, would likely result in major detrimental decisions on the City. The reduction would likely be \$400,000 for our community. This is four employees, at a minimum. Without access to other funding sources, as are considered during the budgetary process, this will force serious cuts to critical programs. Please defer this to FY 25 when cities have the ability to consider the reduction in the total picture from the start of the budget process. Mistakes happen. It is not fair nor right to pass that mistake on to others when their portion of the process is completed already. Please consider the

impact to cities who already are working to stretch every dollar they have to provide the best services for residents while not raising taxes. The City of North Liberty works hard to not increase the tax levy rate even with increasing numbers of projects and providing amazing services to the community. Thank you for your consideration.

Name: Janet Hanson

Comment: The City of Coulter is requesting a delay in implementation of Bill SSB 1056 until the FY25 budgeting process so that changes in local government budgets due to this legislation can be done properly with public participation. At this juncture, it is too late to meet the requirements of such a late change. Our Tax Levy procedures have already occurred and our budget hearings are set. Please reconsider and hold off until FY25 to allow Cities to process to the best of our ability. Thank you.

Name: Ashley Martin

Comment: The City of Nora Springs is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait.

Name: Joe Robertson

Comment: The City of Farnhamville asks that SSB 1056 be delayed until next year's budget process. Farnhamville has worked through the budget process and has set the required public hearings for our FY24 budget. A cut in funding at this time in the process will set us back significantly.

Name: Marie Matthiesen

Comment: The City of Lake Park is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait.

Name: Becki Sickman

Comment: The City of Farragut is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you

Name: Deana Cavin

Comment: There is no reason this bill can not be put off until JULY 1, 2023. The county auditors can have more time to reevaluate and distribute the information for the differences on the next property tax valuations. We are already in to budgeting for July 1 2023 through June 30, 2024. As in some have already done their max levy publications because they don't have a daily newspaper. We are already stressed with tight budgets because the \$8.10 hasn't been changed in eons!! It is so ridiculous that the legislature thinks this is a simple fix and can call for it now. How about stop taking our property taxes, and sales tax revenues, and let us work with our communities. Has any legislature ever served as a city clerk, manager, or county auditor? I bet not. Therefore, you have no idea the headaches, and stress you put on city and county budgets when you pull this stuff. You could have had a special session in November and taken steps in December to correct everything BEFORE the valuations went out, BEFORE cities were into budget season. You should have been more responsible and moved faster, rather than causing issues for cities.

Name: Lindsay Nielsen

Comment: The City of Dike is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly with public input and participation. It is way too late in our budget process of FY 2024 to change this. We ask that you please wait.
Lindsay Nielsen, City Clerk Dike

Name: Gary Fricke

Comment: As a Councilman for the City of Melbourne, my opinion on this matter is that it needs to be delayed until the next fiscal year. Our budgets are already set and it will cause a shortfall in our budget. Thank you.

Name: Molly Bohlen

Comment: The City of Clarksville would request a delay in the implementation of Bill SSB 1056 until FY 25 budgeting process so that changes in local government budgets because of this legislation can be done openly and transparently with public input and participation. It is far too late in the budget process for FY 2024 to change this. We ask that you do not rush this and put implementation for next year with more notice to local governments that will be truly affected by the change.

Name: Wendy Lage

Comment: The City of Wellsburg is requesting a delay in implementation of bill SSB 1056. We have already set our schedule for approval of the FY 2024 Budget. We are held to a required public hearing schedule by the legislature. Many communities have already published their Max Hearing Notice. Rescheduling the process is not only a waste of tax payer funds it may cause issues with completing our budgets by March 31st. We ask that you delay until FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. We ask that you please wait.

Name: Dawn Marcus

Comment: SSB IS REALLY HURTING SMALL TOWNS!

Name: Susan Potratz

Comment: The City of Fenton is requesting a delay in the implementation of bill SSB1056 until the FY25 budgeting process. The City of Fenton has worked through the budget and has already published the public hearing for maximum tax levy. Having a change at this time would be very difficult to begin over again with the process. We ask that you please wait. Thankyou Susan M. Potratz, Fenton City Clerk

Name: Amber Farnan

Comment: The City of Glenwood is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you, Amber Farnan, City Administrator/Finance Director.

Name: Deanna Rekemeyer

Comment: The City of DeWitt is requesting a delay in the implementation of bill SSB 1056 until the FY 25 budgeting year so that changes in local government budgets resulting from this legislation can be done openly and transparently with public input and participation. Delaying the adjustments in the legislation until next year, would also allow the opportunity for more open discussion regarding property taxes. The timing of SSB 1056 is bad for cities already deep in the process of developing their budgets, particularly with the timing requirements for two budget public hearings. I have calculated that the City of DeWitt would lose nearly \$114,000 and over \$93,000 would affect our general fund. To have a loss like this after budget decisions have already been discussed in public meetings and decided upon means our taxpayers

are not receiving accurate information. Our council puts a lot of time and thought into determining what budget requests can be funded and which ones cannot be. This change after we are already this far into the process, does not allow them to have all the information necessary to make these choices.

Name: Chrissi Wiersma

Comment: The City of Hudson has requested a delay in implementation until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. Public Hearings and committee meetings on a city level have already been completed and set. The budget process at a city level is lengthy and many are well into the process at this point. Many cities already plan to be done with their FY24 budget processes by the end of February and starting to process will be costly to those small towns that have already published notices. The bill will be costly for those small, rural cities that rely on property taxes to fund their budgets and projects.

Name: Michael Holton

Comment: The City of Treynor is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. As an executive board member of the Iowa League of Cities, I am watching this with great interest as it is clear that the impact will have significant and reverberating repercussions for many communities in Iowa. It is way too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you

Name: Rachelle Swisher

Comment: The City of Windsor Heights is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is too late in the budget process for FY 2024 to change this. We ask that you please wait. Thank you

Name: Adam Kofoed

Comment: City of West Branch is requesting a delay in SSB 1056 to Fiscal Year 2025, as we have already held two public worksessions on our budget. This will create public confusion as our residents have been paying attention to our budget cuts. We have already made considerable cuts to programs and future projects. If SSB 1056 passes for FY 2024, the city will need to go backwards and cut even more programs. Please delay the bill for one year so we can provide strong communication and consistency to our residents in these trying times.

Name: Cole O'Donnell

Comment: The City of Keokuk gained 2.2% in total valuations for Fiscal Year 24. Due to the decline in the residential rollback, our net was a 3.3% loss. An additional reduction will place a tremendous strain on our already tight budget. Over the past two years, we have made permanent cuts to our General Fund, used alternatives to fund operations out of the General Fund, and, after resisting doing so for many years, instituted franchise fees on natural gas and electric sales. The legislature continues to believe that local government spending is somehow excessive. I assure you that is not the case. Many communities are in the same situation as Keokuk. When the legislature moved to eliminate the industrial/commercial backfill there were two tracks for reducing the funds over time. One track for cities that had less than 8% growth in valuations since 2014 and one track for cities having greater than 8% growth. Two thirds of the cities fell into latter rather than the former. Keokuk in that time span averaged 0.5% growth in valuations while still having the same demands for services. I respectfully request that SSB 1056 be delayed until next fiscal year to allow local governments time to plan for further reductions in the rollback.

Name: Cathy Penney

Comment: As Osage City Clerk, I strongly encourage this Senate subcommittee stop action on this bill as it pertains to the budgets being prepared for fiscal year beginning July 1, 2023. With the requirements for 2 public hearings, the 1020 day publication requirements, the weekly publication schedule for our "officially designated newspaper and our twice a month Council meetings, it will be nearly impossible to meet the March 31st deadline for submission of the budget. The timeline set out for Department of Revenue and County Auditors for making the changes doesn't seem reasonable and could lead to further mistakes. Please step back and take action to allow the rollback to stand as already calculated for the upcoming fiscal year and let the calculations adjust the following year. Thank you for your consideration, Cathy Penney, City Clerk (for 35+ years) Osage, Iowa.

Name: Annette Ernst

Comment: The City of Peosta is requesting a delay in implementation of Bill SSB 1056 until the FY25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY24 to change this. We respectfully ask that you please wait with forwarding this bill. Regards, Annette Ernst

Name: Elizabeth Bonz

Comment: A summary of what the Residential Valuations Assessments Limitations Correction is as follows: 1. Multiresidential property class was eliminated and combined with Residential property class in FY24. An unintended repercussion was that the multiresidential property class values were not excluded when the residential rollback factor was calculated for FY24. This was not what HF 418 intended, it would have calculated the residential rollback separately (without the inclusion of multiresidential property) and then assigned that calculated residential rollback to all properties classified as multiresidential. 3. The residential rollback was calculated as 56.4919% for FY24 because multiresidential property was included. 4. The residential rollback should have been calculated as 54.6501% with multiresidential property excluded. Implications: If the State changes the residential rollback to 54.6501% for FY24, there would be the following impacts: 1. Reduction of \$102,176 in revenue for the City of Asbury related to residential property in FY24. 2. The City of Asbury has lost \$8,280,250 in taxable valuation of multi residential property since the roll back began. This has resulted in an annual estimate of \$75,000 reduction in property tax collections annually from multi residential property. 3. Reduction of \$10,429 in revenue for the City of Asbury related to commercial property in FY24. 4. Would increase the rollback on the first \$150K of Commercial/Industrial/Railroad which also increases the backfill from the State. City of Asbury taxable value is reduced \$1,851,772. 5. Will reduce school aid appropriation which impacts DCSD.

Name: Kim McAdoo

Comment: The City of Toledo is requesting a delay in implementation of bill SSB 1056 until the FY 25 budgeting process so that changes in local government budgets due to this legislation can be done openly and transparently with public input and participation. It is way too late in the budget process for FY 2024 to change this. With the publishing requirements and the implementation requirements of two public hearings before approval to all be done by March 31st for Cities it puts many to far in the process already. We respectfully ask that you please wait to implement until FY25 budget.

Name: Chad Bird

Comment: Ongoing economic uncertainty has had its impact on the development of Burlingtons FY24 budget, largely in the area of what projects could be funded, how to operate essential services with costs rising, limited supplies, supply chain issues, and revenues decreasing. Property tax assessed valuations, and revenue based off them,

decreased 2.2% from last year. FY23 also saw a 2.39% decrease, well below the city's 10-year average growth in valuations of 2.5% and has had a significant impact on the city's ability to fund operations in the General Fund. The City will have approximately \$205,000 less revenue in FY24 than FY23 and \$450,000 less over the past two fiscal years combined. The state's promised backfill of the commercial property tax reduction from Senate File 295 2013 has begun to phase out and for FY24 the city will receive \$314,765, approximately \$52,461 less than in FY23. This will continue to be the case until the backfill revenue amount is completely erased in FY29. Eroding approximately \$53,000 per year. SSB 1056 needs to be abandoned or modified so as to extend the current budget approval process already underway. Future property tax reform discussions should be crafted with all impacted parties engaged in discussions. SSB 1056 negatively impacts the City of Burlington by approximately \$144,000 in a FY24 budget largely approved by the city council and moving to public hearing.

Name: Anthony Brown

Comment: The City of Adel respectfully requests that this bill be delayed (or its implementation) until FY2425. The City, along with many other public entities, is midway through its FY2324 Budget public hearing and certification process. The City used valuations that were only released last month to build a comprehensive, transparent, and needs-based budget that addresses the concerns of our growing community (e.g., adding a new police officer position). Respectfully, and regardless of the merits, this bill's timing, both during the city budget process and for FY2324, lacks the transparency required for city budgeting. Please delay this bill or its implementation until FY2425. Thank you.

Name: Ryan Waller

Comment: The City of Marion respectfully requests a delay regarding this matter, as well as an opportunity for comprehensive and collaborative discussions with local governments and other key stakeholders on ways to address undeniable issues with the property tax and other revenue systems. Thank you!