

	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Proposed WEST CENTRAL Property Tax Levy Fiscal Year July 1, 2026 - June 30, 2027	
Location of Public Hearing: West Central School Media Center	Date of Public Hearing: 4/6/2026	Time of Public Hearing: 06:00 PM
Location of Notice on School Website: www.w- central.k12.ia.us		

At the public hearing any resident or taxpayer may present oral or written objections to, or arguments in favor of the proposed tax levy.
After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed budget.

		Current Year Final Property Tax Dollar Levy FY 2026	Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Dollar Levy FY 2027
General Fund Levy	1	1,426,683	1,426,683	1,544,716
Instructional Support Levy	2	161,339	161,339	163,358
Management	3	157,999	157,999	246,892
Amana Library	4	0	0	0
Voted Physical Plant and Equipment	5	244,293	244,293	250,889
Regular Physical Plant and Equipment	6	63,960	63,960	65,619
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	0	0	0
Debt Service	9	687,028	687,028	645,373
Grand Total	10	2,741,302	2,741,302	2,916,847
		Current Year Final Property Tax Rate FY 2026	Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2027	Budget Year Proposed Property Tax Rate FY 2027
Grand Total Levy Rate		14.14363	13.78601	14.66883
Property Tax Comparison		Current Year Property Taxes	Proposed Property Taxes	Percent Change
Residential property with an Actual/Assessed Value of \$100,000/\$110,000		671	719	7.15
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000		2,915	3,356	15.13

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 at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Due to recent legislation, the actual total property tax levy will decrease by an addl \$100,940 and the levy rate will decrease to approximately \$14.16751. With this decrease, the total tax levy will be less than the current years.