

BOARD OF SUPERVISORS RESOLUTION #26-5

ALLOWANCE OF TAX CREDIT AND EXEMPTIONS ON YEARLY ASSESSMENTS

WHEREAS, pursuant to Sections 425 and 427 of the Code of Iowa, The Taylor County Assessor will deliver all signed Homestead Tax Credits and Military Exemption Applications to the Taylor County Auditor.

WHEREAS, The Assessor of Taylor County will review each claim and recommend allowance or disallowance.

WHEREAS, pursuant to Section 25B.7 of the Code of Iowa, if a state appropriation made to fund a credit or exemption is not sufficient to fully fund the credit or exemption, the political subdivision shall be required to extend the taxpayer only that portion estimated by the Department of Revenue and Finance to be funded by the State Appropriation.

BE IT RESOLVED, that the Homestead Tax Credit and the Elderly and Disabled Tax Credit will be paid by Taylor County at the estimated percentage funded by the State of Iowa.

BE IT FURTHER RESOLVED, that the Military Exemption Credit will be apportioned to levying bodies at the estimated amount funded by the State of Iowa.

BE IT FURTHER RESOLVED, that all claims on file in the Office of the Taylor County Auditor, be allowed or disallowed as recommended by the Taylor County Assessor.

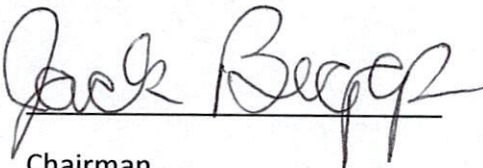
BE IT FURTHER RESOLVED, disallowed claimants will be notified by the County Auditor of this action and the claimants have the right to appeal.

BE IT FURTHER RESOLVED, that the Auditor shall include each of these allowed claims on the list of taxes to be collected during the fiscal year ending on June 30th of each year.

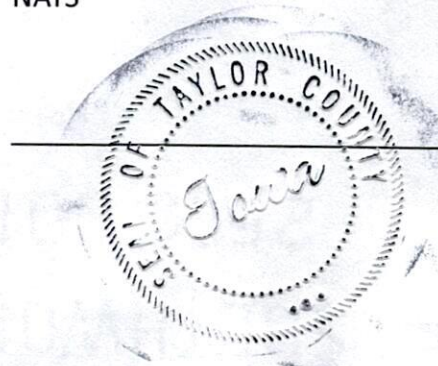
BE IT FURTHER RESOLVED, this Resolution will carry over every year until the Taylor County Assessor, Auditor or Board of Supervisor's deems that all applications shall be viewed by the Board of Supervisors.

Adopted on this 14th day of August 2025

AYES


Chairman

NAYS



Ronald [Signature]
[Signature]

ATTEST:

Judy Heery
County Auditor



[Signature]